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Statistics of Income, 1988

Corporation Income Tax returns Documentation Guide

Department of the Treasury
Internal Revenue Service
Statistics of Income Division

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1988 Statistics of Income (SOI) Corporation Program Documentation Guide

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Additional information can be found in the following issuances, available upon request, from the Internal Revenue Service, Statistics of Income Division, Corporation Statistics Branch, 1111 Constitution Avenue, N.W., Washington, DC 20224:

Data Edit Specifications
Balance Sheet Imputation Specifications
Other Schedule Imputation Specifications
Table Specifications Package
Weighting Specifications Package
Consistency Test Specifications
Manual Correction of Consistency Tests Booklet

Chapter (22)00, Statistical Editing for Corporation Income Tax returns, of IRM 1(13)26.3, Statistical Processing Handbook for Corporation Income Tax Returns
Chapter (24)00, Editing of Life Insurance Company Income Tax Returns of IRM 1(13)26.8
Chapter (25)00, Editing of Property/Casualty Insurance Income Tax Returns of IRM 1(13)26.8

ABBREVIATIONS USED

Element, Source and Remarks:

NA	Not applicable
AS	Annual Statement of the Fire & Casualty Companies (1120PC) and Annual Statement of the Life, Accident & Health Companies (1120L) as approved by the National Association of Insurance Commissioners
P	Page
L	Line
Col	Column
Sch	Schedule
Sec	Section
Sep	Separate
Pt	Part
F	Form
Ex	Exhibit
E	Element
Ques	Question
LT	Less than
GT	Greater than
LE	Less than or equal to
GE	Greater than or equal to
NE	Not equal to
ABS	Absolute value of

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

ement umber		Length	Starting Position
0125	Editing Location	2	1
0035	Processing Cycle Year	2	3
0040	Processing Cycle Week	2	5
0045	Processing Cycle Page	4	7
0115	Employer Identification Number	9	11
0050	DLN Location Code	2	20
0055	DLN Tax Class	1	22
0060	DLN Document Code	2	23
0065	DLN Control Date	3	25
0070	DLN Block Number	3	28
0075	DLN Serial Number	2	31
0080	DLN List Year	1	33
0015	Prior Year EIN	9	34
0010	Name of Corporation	50	43
0025	SOI Year	2	93
0030	Filing Code	2	95
0100	Data Class Code	2	97
0130	Form 5735 Code	2	99
0140	Question 8b Code	2	101
0150	Tax Adjustment Code	2	103
0155	Foreign Owner Code	2	105
0170	Controlled Group Code	2	107
0175	Sec. 1504(c) Code	2	109
0180	Question N/M Code	2	111
0185	Accounting Method Code	2	113
0190	Balance Sheet Code	2	115
0195	Reference Source Code—Balance Sheet	2	117
0200	Reference Source Code—Schedule M-1	2	119
0205	Reference Source Code—Schedule M-2	2	121
0210	Schedule D Code	2	123
0215	Form 1118 Code	2	125
0220	Form 3468 Code	2	127
0225	Form 3468-B Code	2	129
0230	Form 4562 Code	2	131
0235	Form 4626 Code	2	133
0240	Form 4797 Code	2	135
0243	Form 4797-Part III Line 19 Code	2	137
0245	Form 5884 Code	2	139
0250	Form 6249 Code	2	141
0255	Form 6765 Code	2	143
0270	Form 8586 Code	2	145
0271	Form 8594 Code	2	147
0275	1120L. Ind.	2	149
0280	1120PC Ind.	2	151
0285	Codes Section 6158	2	153
0290	1120S Tax Base Code	2	155
0292	Form 8264, Tax Shelter—1120S	2	157
0293	Sch. A, Line 8d	2	159
0295	6030/31 Indicator	2	161
0300	3800 Indicator	2	163
0305	2952 or 5471 Indicator	2	165
0310	Personal Holding Company Code	2	167
0325	Organizational Change Code	2	169
0326	Final Accounting Period Change Code	2	171
0327	Personal Service Corporation Code	2	173
0345	Validate Suppression of Balance Sheet Code	2	175

Note: Record length includes 4 positions for the record length field at the beginning of each record.

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

Element Number		Length	Starting Position
1035	Non-Life Insurance Inclusion Code, Page 1, Item D	2	177
1045	Type of Company Code	2	179
1046	Insurance Class Code	2	181
1300	Tax Base Code	2	183
1305	Line 5 Code	2	185
1310	Mutual or Stock Code	2	187
0085	Sample Code	4	189
0099	BMF Form Code	4	193
0101	ABLM Code	4	197
0105	Ending Accounting Period Month	4	201
0110	Ending Accounting Period Year	4	205
0120	Date of Inc.	4	209
0145	Sch. A. Percent Computed Under LIFO	4	213
0160	Percent Stock Foreign Owned	4	217
0165	Country of Foreign Owner	4	221
0291	Date of Election as an S Corporation	4	225
0315	Beginning Accounting Period Month	4	229
0320	Beginning Accounting Period Year	4	233
1050	Life Ins. Reserves as % Total Reserves	4	237
2880	3 Year Property Method Code	4	241
2895	5 Year Property Method Code	4	245
2910	7 Year Property Method Code	4	249
2925	10 Year Property Method Code	4	253
2937	15 Year Property Method Code	4	257
2953	20 Year Property Method Code	4	261
9207	SOI Industrial Division Code	4	265
9210	SOI Major Industry Code	4	269
0090	PBA Code	6	273
0095	SOI Industry Code	6	279
0169	Number of Shareholders at end of Tax Year	6	285
1055	Separate Accounts	6	291
9422	Prior Year Accounting Period	6	297
9500	Original Decimal Weight	6	303
9501	Post Stratification Weight	6	309
1040	Company Share Percentage	8	315
2000	Gross Receipts or Sales Less Returns and Allowance	14	323
2005	Cost of Goods Sold and/or Operations	14	337
2010	Interest	14	351
2015	Gross Rents	14	365
2020	Gross Royalties	14	379
2025	Net Ordinary Gain or Loss (+/−)	14	393
2030	Other Income	14	407
2035	Total Income (+/−)	14	421
2040	Compensation of Officers	14	435
2045	Salaries and Wages	14	449
2050	Repairs	14	463
2055	Bad Debts	14	477
2060	Rents Paid	14	491
2065	Taxes Paid	14	505
2070	Interest Paid	14	519
2075	Contributions	14	533
2085	Net Depreciation	14	547
2090	Depletion	14	561
2095	Advertising	14	575
2100	Pension, Profit-Sharing, Etc., Plans	14	589
2105	Employee Benefit Programs	14	603
2110	Other Deductions	14	617
2115	Intangible Drilling Costs—Productive	14	631

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

Element Number		Length	Starting Position
2120	Intangible Drilling Costs—Non-Productive	14	645
2125	Intang. Drilling Costs Unident. or Amort. of	14	659
2130	Total Deductions	14	673
2135	Net Income (+/−)	14	687
2140	Net Operating Loss Deduction (NOLD)	14	701
2145	Income Subject to Tax	14	715
2150	1986 Overpayment Credited to Est. Tax	14	729
2155	1987 Estimated Tax Payments	14	743
2156	1988 Estimated Tax Payments (PC)	14	757
2160	Refund of 1987 Est. Tax	14	771
2165	Tax Deposited With Form 7004	14	785
2170	Credit From Reg. Invest. Co.	14	799
2175	U.S. Tax on Special Fuels	14	813
2180	Overpaid Windfall Profit Tax	14	827
2184	Penalty for Underpayment of Estimated Tax	14	841
2185	Tax Due	14	855
2190	Overpayment of Tax	14	869
2191	Adjustments to Tax Due/Overpayment	14	883
2195	Inventory at Beg. of Year, Sch. A	14	897
2200	Purchases (+/−)	14	911
2205	Cost of Labor	14	925
2207	Additional Sect. 263 A Costs (+/−)	14	939
2209	Other Costs	14	953
2210	Total (lines 1 thru 4), Sch. A	14	967
2212	Inventory at End of Year	14	981
2215	LIFO Inventories, Sch. A	14	995
2218	Div. from LT 20% Owned Dom. Corp—70% Deduction	14	1009
2219	Div. from GTEQ 20% Owned Dom. Corp—80% Deduction	14	1023
2221	Debit Financed Stock of Domestic Corps.	14	1037
2222	Deduction for Debt Financed Stock	14	1051
2223	Div. on Cert. Pref. Stock of LT 20% Owned P.U.	14	1065
2224	Div. on Cert. Pref. Stock of GTEQ 20% Owned P.U.	14	1079
2228	Div. from LT 20% Owned for Corp. & FSC's—70% Ded.	14	1093
2229	Div. from GTEQ 20% Owned for Corp. & FSC's—80% Ded.	14	1107
2235	Foreign Subs. Subj. to 100% Deduction	14	1121
2240	Total Dividends Rec'd. Deduction	14	1135
2241	Div. from Dom. Corp. rec'd by SBIC's under 1958 Act	14	1149
2242	Ded. for Div. from Dom. Corp. Received by SBIC's under 1958 Act	14	1163
2243	Div. from Cert. FSC's subj. to 100% Ded.	14	1177
2244	Ded. for Div. of Cert. FSC's subj. to 100% Ded.	14	1191
2245	Dividend Rec'd Affiliated Groups Subj. to 100% Ded.	14	1205
2250	Special Deductions Affil. Groups Subj. to 100% Ded.	14	1219
2255	Other Foreign Dividends	14	1233
2260	Includable Income from Controlled Foreign Corps.	14	1247
2265	Foreign Dividend Gross-Up (Sec. 78)	14	1261
2270	Divs. from IC-DISC or Former DISC	14	1275
2275	Other Dividends	14	1289
2280	Public Utilities Dividends Paid Deduction	14	1303
2281	Total Dividends	14	1317
2301	Share of Additional 5% Tax (not to exceed $11,750)	14	1331
2302	Tax Bracket 2a(i)	14	1345
2304	Tax Bracket 2a(ii)	14	1359
2305	Income Tax	14	1373
2306	Control Group Addn'l. Tax Amt.	14	1387
2310	Foreign Tax Credit	14	1401
2335	Possessions Tax Credit	14	1415
2340	Prior Year Minimum Tax Credit	14	1429
2345	Nonconventional Source Fuel Credit	14	1443

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

Element Number		Length	Starting Position
2350	Personal Holding Company Tax	14	1457
2355	Recapture of Investment Credit	14	1471
2356	Recapture of Low Income Housing Credit	14	1485
2359	Environmental Tax	14	1499
2360	Alternative Minimum Tax	14	1513
2361	Total Tax Settlement	14	1527
2362	Adjustments to Income Tax	14	1541
2365	Cash	14	1555
2370	Trade Notes and Accounts Receivable	14	1569
2375	Allowance for Bad Debts	14	1583
2380	Beginning Inventories	14	1597
2385	Ending Inventories	14	1611
2390	Investment in Govt. Obligations	14	1625
2395	Other Current Assets	14	1639
2400	Loans to Stockholders	14	1653
2405	Mortgage and Real Estate Loans	14	1667
2410	Other Investments	14	1681
2415	Bldgs. & Other Fixed Deprec. Assets	14	1695
2420	Accumulated Depreciation	14	1709
2425	Depletable Assets	14	1723
2430	Accumulated Depletion	14	1737
2435	Land	14	1751
2440	Intangible Assets (Amort. Only)	14	1765
2445	Accumulated Amortization	14	1779
2450	Other Assets	14	1793
2452	Total Assets (Beginning of Year)	14	1807
2455	Total Assets	14	1821
2460	Accounts Payable	14	1835
2465	Mortgages, Etc. Less than 1 Year	14	1849
2470	Other Current Liabilities	14	1863
2475	Loans from Stockholders	14	1877
2480	Mortgages, Etc. 1 Year or More	14	1891
2485	Other Liabilities	14	1905
2490	Capital Stock, Total	14	1919
2495	Paid-In Or Capital Surplus (+/−)	14	1933
2499	Retained Earnings Appropriated (Beg. of Year)	14	1947
2500	Retained Earnings Appropriated (End of Year)	14	1961
2504	Retained Earnings Unappropriated (Beg. of Year) (+/−)	14	1975
2505	Retained Earnings Unappropriated (End of Year) (+/−)	14	1989
2510	Cost of Treasury Stock	14	2003
2515	Net Income Per Books (+/−)	14	2017
2520	Provision for Federal Income Tax (+/−)	14	2031
2521	Excess of Capital Losses over Capital Gains (+/−)	14	2045
2522	Inc. Subj. to Tax not Recorded on Books This Yr. (+/−)	14	2059
2523	Expenses Recorded on Books This Yr. not Ded. on Return (+/−)	14	2073
2525	Total (lines 1 thru 5), Sch. M−1 (+/−)	14	2087
2530	Tax-Exempt Interest	14	2101
2531	Sch. M−1, Line 7 Total (+/−)	14	2115
2532	Deductions in Tax Return not charged against Book Inc. This Yr. (+/−)	14	2129
2533	Sch. M−1, Line 9 Total (Line 11, Form 1120 REIT & RIC) (+/−)	14	2143
2535	Distributions—Cash—Schedule M−2	14	2157
2540	Distributions—Stock—Schedule M−2	14	2171
2545	Distributions—Other Property—Schedule M−2	14	2185
2550	Short-Term Capital Gain From Instal. Sales	14	2199
2555	Unused Capital Loss Carryover	14	2213
2560	Net Short-Term Capital Gain or Loss (+/−)	14	2227
2565	Long-Term Cap. Gain from Instal. Sales	14	2241
2570	Net L/T Capital Gain or Loss (+/−)	14	2255

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

ment nber		Length	Starting Position
575	Net Short-Term Capital Gain	14	2269
580	Net Long-Term Capital Gain Total	14	2283
582	U.S. Income Tax Paid or Withheld (F1120F, L, and PC)	14	2297
585	Tax From Section I	14	2311
590	Tax From Section II	14	2325
592	Branch Tax	14	2339
595	Form 8288A or 8805 Effectively Connected Income	14	2353
605	Ded. Int. Exp. not Claimed or Reported Elsewhere	14	2367
610	Excess Passive Income Tax	14	2381
611	Sch. K—Gross Income From Rental Real Estate	14	2395
612	Sch. K—Line 2b Expenses	14	2409
613	Sch. K—Gross Income from Other Rentals	14	2423
614	Sch. K—Line 3b Expenses	14	2437
616	Sch. K—Interest Income	14	2451
617	Sch. K—Dividend Income	14	2465
620	Sch. K—Royalty Income	14	2479
2621	Sch. K—Net Short-Term Capital Gain (Loss) (+/−)	14	2493
2622	Sch. K—Net Long-Term Capital Gain (Loss) (+/−)	14	2507
2630	Sch. K—Other Portfolio Inc. (Loss) (+/−)	14	2521
2631	Sch. K—Net Gain (Loss) Section 1231 (+/−)	14	2535
2632	Sch. K—Other Income Gain (Loss) (+/−)	14	2549
2633	Sch. K—Section 179 Expense Deduction	14	2563
2635	Sch. K—Expenses Related to Portfolio Inc. (Loss) (+/−)	14	2577
2636	Sch. K—Other Deductions	14	2591
2637	Sch. K—Qualified Rehabilitation Expenditures Related to Rental Real Estate Activity	14	2605
2638	Sch. K—Credits Related to Rental Real Estate Other than Lines 11b and 11c	14	2619
2640	Sch. K—Other Credits	14	2633
2649	Sch. K—Gross Inc. from Oil, Gas or Geothermal Prop.	14	2647
2650	Sch. K—Gross Ded. Allocable to Oil, Gas or Geothermal Properties	14	2661
2655	Sch. K—Line 13f Other Items	14	2675
2660	Sch. K—Interest Expense on Investment Debts	14	2689
2665	Sch. K—Invest. Inc. includ. on Lines 4a–4f, Sch. K (+/−)	14	2703
2670	Sch. K—Invest. Expenses included on Line 9, Sch. K	14	2717
2675	Sch. K—Total Gross Inc. from Sources outside U.S.	14	2731
2680	Sch. K—Total Applicable Deductions and Losses	14	2745
2681	Sch. K—Total Foreign Taxes	14	2759
2682	Sch. K—Reduction in Taxes Available for Credit	14	2773
2683	Sch. K—Line 15g Other	14	2787
2684	Accumulated Adjustments Account (+/−)	14	2801
2685	Other Adjustments Account (+/−)	14	2815
2686	Shareholders' Undistributed Taxable Inc. (+/−)	14	2829
2687	Other Retained Earnings—Beg. (+/−)	14	2843
2688	Other Retained Earnings—End (+/−)	14	2857
2689	Taxable Capital Gain	14	2871
2690	Substitute Basis	14	2885
2691	Sch. D—Taxable Income (Section (d)(2)(A)(i))	14	2899
2692	Sch. D—Taxable Income (Section (d)(2)(A)(ii))	14	2913
2693	Recognized Built-in Gain	14	2927
2694	Section 1374(b)(2) Deduction	14	2941
2695	Taxable Built-in Gain	14	2955
2696	Business Credit Carry forwards under Section 1374	14	2969
2700	Gross Rents, Royalties, and License Fees, Total	14	2983
2701	Gross Income From Performance of Services, Total	14	2997
2702	Foreign Source Capital Gain Net Income	14	3011
2703	Depreciation, Depletion, and Amortization	14	3025
2704	Other Expenses, Total	14	3039
2705	Expenses Related to Performance of Services	14	3053

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

Element Number		Length	Starting Position
2706	Sch. A—Total Taxable Income or Loss, Total (+/−)	14	3067
2708	Total Foreign Taxes Paid	14	3081
2709	Total Taxes Deemed Paid	14	3095
2710	Reduction for Taxes Under Sections 901(e), 901(j), 907(a), 908(a) and 6038	14	3109
2711	Carryback and Carryover	14	3123
2712	Total Foreign Taxes	14	3137
2713	Sch. B—Total Taxable Inc. or Loss (+/−)	14	3151
2714	Sch. B—Part II Line 6c (+/−)	14	3165
2715	Allocable Share of U.S. Loss	14	3179
2716	Recap. of Prior Yr. Overall, Foreign Losses	14	3193
2717	Total Taxable Inc. from All Sources (+/−)	14	3207
2720	Adjust. to Taxable Inc. from All Sources	14	3221
2725	Total (Summary) of Sep. Form 1118 Credits	14	3235
2726	Total Foreign Tax Credit	14	3249
2735	New: 3-Year Recovery Prop.—Reg. Percentage	14	3263
2740	New—Other Recovery Prop.—Reg. Percentage	14	3277
2745	Used: 3-Year Recovery Prop.—Reg. Percentage	14	3291
2750	Used: Other Recovery Prop.—Reg. Percentage	14	3305
2775	Total Qualified Investment of Nonrecov. Prop.	14	3319
2780	Total Qual. Investment 10% Prop.	14	3333
2785	Current Year Reg. Investment Credit	14	3347
2793	30 Yr-old Buildings	14	3361
2795	40 Yr-old Buildings	14	3375
2797	Certified Historic Structures	14	3389
2799	Pre 1936 Building	14	3403
2800	Rehab. Certified	14	3417
2810	Credit From Cooperative	14	3431
2815	Current Year Investment & Energy Credit	14	3445
2840	Total Qualified Energy Investment	14	3459
2848	Solar Energy Prop.	14	3473
2850	Geothermal Prop.	14	3487
2853	Ocean Thermal Prop.	14	3501
2855	Certain Other Prop.	14	3515
2860	Cooperative Credit	14	3529
2865	Tentative Business Energy Investment Credit	14	3543
2870	Form 4562 Part 1-Line 3 Total	14	3557
2872	Form 4562 Part 1-Line 5	14	3571
2875	3 Year Property Cost	14	3585
2885	3 Year Property Deduction	14	3599
2890	5 Year Property Cost	14	3613
2900	5 Year Property Deduction	14	3627
2905	7 Year Property Cost	14	3641
2915	7 Year Property Deduction	14	3655
2920	10 Year Property Cost	14	3669
2930	10 Year Property Deduction	14	3683
2935	15 Year Property Cost	14	3697
2945	15 Year Property Deduction	14	3711
2950	20 Year Property Cost	14	3725
2960	20 Year Property Deduction	14	3739
2965	Residential Rental Property 27.5 SL: Cost	14	3753
2970	Residential Rental Property 27.5 SL: Deduction	14	3767
2975	Sch. J—Unpaid losses, Current Year	14	3781
2980	Sch. J—Unpaid losses, Previous Year	14	3795
2985	Residential Rental Property Undeterminable: Cost	14	3809
2990	Residential Rental Property Undeterminable: Deduction	14	3823
2995	31.5 SL: Cost	14	3837
3000	31.5 SL: Deduction	14	3851
3005	Sch. J—Unpaid losses, Adj. Expenses, Current Year	14	3865

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

ement umber		Length	Starting Position
3007	Sch. J—Unpaid losses, Adj. Expenses, Previous Year	14	3879
3010	Undeterminable: Cost	14	3893
3012	Undeterminable: Deduction	14	3907
3013	Cost of ADS Property, All Classes	14	3921
3014	Deduction of ADS Property, All Classes	14	3935
3015	Part I Line 7—Listed Property	14	3949
3020	Part I Line 8—ACRS Deduction for Pre-1987 Assets	14	3963
3025	Section 168(e)(2) Property Deduction	14	3977
3030	Section C—ACRS and/or Other Depreciation (+/−)	14	3991
3035	Total (Summary) Depreciation Expense	14	4005
3040	Section 263A Costs—Basis for Current Assets	14	4019
3045	Pollution Control Facilities Amortization Cost	14	4033
3047	Pollution Control Facilities Current Year Amortization	14	4047
3050	Child Care Facilities Amortization Cost	14	4061
3053	Child Care Facilities Current Year Amortization	14	4075
3055	Total Amortization Deduction for This Year	14	4089
3060	Section A—Automobile Costs	14	4103
3065	Section A—Automobile Basis for Depreciation	14	4117
3070	Section A—Automobile Depreciation Deduction	14	4131
3075	Section A—Other Cost	14	4145
3080	Section A—Other Basis for Depr.	14	4159
3085	Section A—Other Depreciation Deduction	14	4173
3090	Section B—Total Miles Driven During the Year	14	4187
3095	Section B—Total Oth. Per. (Non-Commuting) Miles Driven	14	4201
3100	Taxable Income Before Net Operating Loss Ded. (+/−)	14	4215
3103	Deprec. of Property Placed in Service After 1986 (+/−)	14	4229
3106	Pollution Control Facilities Placed in Service after 1986 (+/−)	14	4243
3109	Mining Exploration and Dev. Costs Paid (+/−)	14	4257
3112	Circulation Expenses (Personal Holding Cos. only) (+/−)	14	4271
3115	Basis Adjustment (+/−)	14	4285
3118	Long-Term Contracts Entered After 2-28-86 (+/−)	14	4299
3121	Installment Sales of Certain Property (+/−)	14	4313
3124	Merchant Marine Capital Construction Funds (+/−)	14	4327
3127	Section 833(b) Deduction (+/−)	14	4341
3130	Tax Shelter Farm Loss (+/−)	14	4355
3133	Passive Activity Loss (+/−)	14	4369
3136	Inc. w/Respect to Poss. Tax credit & Alcohol Fuel (+/−)	14	4383
3139	Certain Loss Limitations (+/−)	14	4397
3142	Beneficiaries of Estates and Trusts (+/−)	14	4411
3154	Total Adjustments (+/−)	14	4425
3155	Depletion	14	4439
3158	Tax-Exempt Int. on Bonds Issued after Aug. 7, 1986	14	4453
3161	Appreciated Property Charitable Deduction	14	4467
3164	Tax Preference Items Sum 1	14	4481
3170	Intangible Drilling Costs	14	4495
3173	Reserves for losses on Bad debts of Fin. Institutions	14	4509
3176	Acc. Deprec. of Real Prop. in Service before 1987	14	4523
3179	Acc. Deprec. of Leased Personal Prop. in Service before 1987	14	4537
3182	Amortiz. of Cert. Pollut. Cont. Facil. in Service before 1987	14	4551
3191	Tax Preference Items Sum 2	14	4565
3195	Adjusted Net Book Income of Corporation (+/−)	14	4579
3200	Alternative Tax Net Operating Loss Deduction	14	4593
3205	Alternative Minimum Tax Foreign Tax Credit	14	4607
3206	Gen. Bus. Credit Allowed	14	4621
3210	Tentative Minimum Tax	14	4635
3215	Income Tax before Credits Minus Foreign Tax Credit	14	4649
3220	Sch. A—Sec. 832(c)(13) Deduction	14	4663
3225	Gain From Form 4684	14	4677

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

Element Number		Length	Starting Position
3230	Sect. 1231 Gain from Install. Sales	14	4691
3235	Gain—Other Than Casualty or Theft	14	4705
3240	Total Loss from Part I	14	4719
3245	Total Gain from Part I	14	4733
3250	Total Net Gain or Loss From Part I (+/−)	14	4747
3251	Nonrecaptured Net Section 1231 Losses	14	4761
3252	Total Net Gain or Loss Less Nonrecaptured	14	4775
3255	Ordinary Loss	14	4789
3259	Gain from Part I, Line 7 or 8	14	4803
3260	Ordinary Gain	14	4817
3265	Net Gain or Loss—Form 4684 (+/−)	14	4831
3270	Ord. Gain from Instal. Sales	14	4845
3275	Recap of Sect. 179 Deduction	14	4859
3280	Total Loss from Part II	14	4873
3285	Total Gain from Part II	14	4887
3290	Total Net Gain or Loss From Part II (+/−)	14	4901
3291	Gross Sales Price Section 1245 Property	14	4915
3292	Gross Sales Price Undeterminable Type Property	14	4929
3293	Gross Sales Price All Other Property	14	4943
3297	Cost or Other Basis Section 1245 Property	14	4957
3298	Cost or Other Basis Undeterminable Type Property	14	4971
3299	Cost or Other Basis All Other Property	14	4985
3303	Total Property Gain Section 1245 Property	14	4999
3304	Total Property Gain Undeterminable Type Property	14	5013
3305	Total Property Gain All Other Property	14	5027
3350	No. of First Year Employees	14	5041
3355	First Year Total Qual. Wages	14	5055
3370	No. of Qual. Summer Empls.	14	5069
3375	Qual. Summer Empls. Qual. Wages	14	5083
3378	Part I—85% of Line 1d (Jobs Credit)	14	5097
3380	Current Year Jobs Credit	14	5111
3385	Flow-Through Jobs Credit	14	5125
3390	Total Jobs Credit-Current Year	14	5139
3415	Amounts Withheld During the Year	14	5153
3420	Correct Amount of Tax	14	5167
3425	Overpayment Resulting from Net Income Limitation	14	5181
3430	Current Year Wages	14	5195
3435	Base Period Wages	14	5209
3440	Current Year Cost of Supplies	14	5223
3445	Base Period Cost of Supplies	14	5237
3450	Current Year Rental or Lease Costs	14	5251
3455	Base Period Rental or Lease Costs	14	5265
3460	Current Year Contract Expenses	14	5279
3465	Base Period Contract Expenses	14	5293
3480	Current Year Tot. Qual. Research.	14	5307
3485	Base Period Tot. Qual. Research.	14	5321
3490	Tentative Credit	14	5335
3505	Total Allowable Research Credit	14	5349
3510	Adjusted Income Tax Liability—Research	14	5363
3530	Qual. Clinical Testing Expenses	14	5377
3535	50% of Qual. Clinical Testing Expenses	14	5391
3540	Flow-through Orphan Drug Credit	14	5405
3545	Total Qual. Expenses for Orphan Dr. Cr.	14	5419
3547	Income Tax from Form 6765	14	5433
3548	For. and Poss. Tax Credit from Form 6765	14	5447
3550	Adjusted Income Tax Liability—Orphan	14	5461
3555	Orphan Drug Credit	14	5475
3595	Gross Rent from Real Property	14	5489

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

ement umber		Length	Starting Position
600	Deductions for Div. Paid (F1120 RIC + REIT)	14	5503
605	Section 857(b)(2)(E) Deduction	14	5517
610	Sch. J—Tax from Part II	14	5531
615	Sch. J—Tax from Part III	14	5545
620	Sch. J—Tax from Part IV	14	5559
625	Net Foreign Currency Gain (Loss)—Section 998 Trans. (+/−)	14	5573
630	Payments with respect to Securities Loans	14	5587
635	Part II—Capital Gain Dividends	14	5601
640	Sch. A—Div. Pd. in 12 mo. period following Close of Tax Yr. (F1120 RIC and REIT)	14	5615
642	Sch. B—Designated Exempt—Int. Div. on Line 3	14	5629
643	Sch. J—Tax from Line 4, Part II	14	5643
3855	Credit for Alcohol Fuel	14	5657
3860	Eligible Basis of Bldg. with Highest Credit on Line 6	14	5671
3865	Sum of Eligible Basis of all Buildings	14	5685
3870	Qual. Basis of Low Inc. Bldgs. with Highest Credit on Line 6	14	5699
3875	Sum of Qualified Basis of Low Income Buildings	14	5713
3880	Building with Highest Credit on Part I, Line 6	14	5727
3885	Sum of Part I, Line 6 Credit	14	5741
3890	Flow-through Housing Credits from Other Entities	14	5755
3895	Number of LIH Credit Buildings Reported	14	5769
3900	Current Year LIH Credit	14	5783
3905	Current Year General Business Credit	14	5797
3910	Carry Forward of Credits Combined	14	5811
3915	Tentative General Business Credit	14	5825
3918	Net Income Tax	14	5839
3920	Credit Limitation	14	5853
3925	General Business Credit	14	5867
5000	Life Insurance Company Taxable Income (+/−)	14	5881
5005	Limitation on Noninsurance Losses	14	5895
5010	Amount Subt. from Policyhohder Surplus Acct.	14	5909
5015	Gain or Loss from Operations (+/−)	14	5923
5020	Small Life Insurance Company Deduction	14	5937
5025	Sch. A—Increase (Decrease) in Reserves (+/−)	14	5951
5030	Sch. A—10% of Increase (Decrease) in Sec. 807 Reserves (+/−)	14	5965
5035	Sch. A—Investment Income (+/−)	14	5979
5040	Sch. A—Net Capital Income	14	5993
5045	Sch. A—Other Income (+/−)	14	6007
5050	Sch. A—Life Insurance Gross Income (+/−)	14	6021
5055	Sch. A—Policyholder Dividends (+/−)	14	6035
5060	Sch. A—Considerations Paid (+/−)	14	6049
5065	Sch. A—Dividends Reimbursable by Taxpayer (+/−)	14	6063
5070	Sch. A—Other Deductions (+/−)	14	6077
5075	Sch. A—Dividends Received Deduction	14	6091
5080	Sch. A—Total Deductions (+/−)	14	6105
5085	Sch. B—Total Reserves Beg. of Year	14	6119
5090	Sch. B—Total Reserves End of Year	14	6133
5095	Sch. B—Increase (Decrease) in Reserves (+/−)	14	6147
5100	Sch. B—Policyholders Share of Tax Exempt Interest	14	6161
5105	Sch. C—Leases, Terminations, etc. (+/−)	14	6175
5110	Sch. C—Short-Term Capital Gain (+/−)	14	6189
5115	Sch. C—Gross Income from Business other than Life Ins. (+/−)	14	6203
5120	Sch. C—Inv. Income—Subs 100% Dividends	14	6217
5125	Sch. C—Gross Investment Income (+/−)	14	6231
5130	Sch. E—Amounts Paid or Accrued (+/−)	14	6245
5135	Sch. E—Excess Interest (+/−)	14	6259
5140	Sch. E—Premium Adjustments (+/−)	14	6273
5145	Sch. E—Experience Rated Refunds (+/−)	14	6287

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

Element Number		Length	Starting Position
5150	Sch. E—Total Policyholder Dividends (+/–)	14	6301
5155	Sch. F—Average Equity Base (+/–)	14	6315
5160	Sch. F—Differential Earnings Amount (+/–)	14	6329
5165	Sch. H—Noninsurance Income less Deductions (+/–)	14	6343
5170	Sch. H—Adjustments (+/–)	14	6357
5175	Sch. H—Tentative LICTI (+/–)	14	6371
5180	Sch. H—Controlled Group Tentative LICTI (+/–)	14	6385
5185	Sch. H—Combined Tentative LICTI (+/–)	14	6399
5190	Sch. K—Deductible Dividends, Pension Funds	14	6413
5195	Sch. K—Deductible Dividends, Deferred Annuities	14	6427
5200	Sch. K—Deductible Premiums & Mortality Changes	14	6441
5205	Sch. K—Total Deductions	14	6455
5210	Sch. K—Net Investment Income (+/–)	14	6469
5215	Sch. L—Required Interest	14	6483
5220	Sch. L—Deductible Excess Interest	14	6497
5225	Sch. L—Deductible Amts., Pension Funds	14	6511
5230	Sch. L—Deductible Amts., Deferred Annuities	14	6525
5235	Sch. L—Deductible Interest on Deposits	14	6539
5240	Sch. L—Total Policy Interest	14	6553
5245	Sch. M—Beginning Balance (+/–)	14	6567
5250	Sch. M—Transfers under Sec. 815	14	6581
5255	Sch. M—Tax Liability w/out Sec. 815 (+/–)	14	6595
5260	Sch. M—Distributions	14	6609
5265	Sch. M—Balance, End of Year (+/–)	14	6623
5270	Sch. N—Beginning PSA Balance	14	6637
5275	Sch. N—Ending PSA Balance	14	6651
5280	Sch. O—Total Assets (Section 806)	14	6665
5285	Sch. O—Total Liabilities (Section 813)	14	6679
5290	Sch. P—Noninsurance Income	14	6693
5295	Sch. P—Noninsurane Deductions	14	6707
5300	Sch. P—Noninsurance Operation Loss Ded.	14	6721
5305	Sch. P—Noninsurance Loss (+/–)	14	6735
5310	Sch. P—Lessor of Line 6 or 7	14	6749
6000	Form 1120-PC Taxable Income (+/–)	14	6763
6005	Taxable Investment Income for Small Companies (+/–)	14	6777
6010	Credit by Reciprocal for Tax Paid Under Section 835(d)	14	6791
6015	Premiums Earned—Certain Mutual Fire and Flood Cos.	14	6805
6017	Income on Special Inc. and Deduction Accounts	14	6819
6018	Income from PAL Account	14	6833
6019	Decrease in Subscriber Accounts	14	6847
6020	Other Income	14	6861
6025	Additional Deductions Section 847	14	6875
6030	Other Capital Losses—Section 832(c)(5)	14	6889
6035	Divs. Paid or Declared to Policyholders	14	6903
6037	Increase in Subscriber Accounts	14	6917
6040	Sch. A—Other Deductions from Line 30	14	6931
6047	Gross Income Less Deductions (+/–)	14	6945
6048	Real Estate Expenses	14	6959
6049	Trade or Business Deduction—Section 834(c)(8)	14	6973
6050	Investment Expenses	14	6987
6055	Sch. B, Part II—Beg. Real Estate	14	7001
6057	Sch. B, Part II—End. Real Estate	14	7015
6059	Sch. B, Part II—Beg. Mortgage Loans	14	7029
6061	Sch. B, Part II—End. Mortgage Loans	14	7043
6063	Sch. B, Part II—Beg. Collateral Loans	14	7057
6065	Sch. B, Part II—End. Collateral Loans	14	7071
6067	Sch. B, Part II—Beg. Policy Loans	14	7085
6069	Sch. B, Part II—End. Policy Loans	14	7099

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

ement umber		Length	Starting Position
071	Sch. B, Part II—Beg. Bonds of Domestic Corps	14	7113
073	Sch. B, Part II—End. Bonds of Domestic Corps	14	7127
075	Sch. B, Part II—Beg. Stock of Domestic Corps	14	7141
077	Sch. B, Part II—End. Stock of Domestic Corps	14	7155
079	Sch. B, Part II—Beg. Government Obligations	14	7169
081	Sch. B, Part II—End. Government Obligations	14	7183
083	Sch. B, Part II—Beg. Bank Dep. Bearing Interest	14	7197
085	Sch. B, Part II—End. Bank Dep. Bearing Interest	14	7211
087	Sch. B, Part II—Beg. Other Interest Bearing Assets	14	7225
089	Sch. B, Part II—End. Other Interest Bearing Assets	14	7239
091	Sch. B, Part II—Total, Col. 1	14	7253
093	Sch. B, Part II—Total, Col. 2	14	7267
095	Schedule C, Line 26	14	7281
6100	Sch. E—Net Premium Written	14	7295
6102	Sch. E—Line 2a	14	7309
6104	Sch. E—Line 2b	14	7323
6106	Sch. E—Line 2c	14	7337
6108	Sch. E—Line 2d	14	7351
6110	Sch. E—Line 4a	14	7365
6112	Sch. E—Line 4b	14	7379
6114	Sch. E—Line 4c	14	7393
6116	Sch. E—Line 4d	14	7407
6118	Sch. E—Line 6a(1)	14	7421
6120	Sch. E—Line 6b(1) (+/−)	14	7435
6122	Sch. E—Line 6c	14	7449
6123	Premiums Earned, Schedule E	14	7463
6124	Sch. F—Losses Paid During the Taxable Yr.	14	7477
6126	Sch. F—Line 2a	14	7491
6128	Sch. F—Line 2b	14	7505
6130	Sch. F—Line 4a	14	7519
6132	Sch. F—Line 4b	14	7533
6134	Sch. F—Line 6	14	7547
6136	Losses Incurred Deductible under Sec. 832(c)(4)	14	7561
6140	Sch. H—Claims Incurred During the Taxable Yr.	14	7575
6142	Sch. H—Part I, Line 2	14	7589
6144	Sch. H—Beg. Adjusted Surplus	14	7603
6146	Special Deductions Sec. 833 Organizations	14	7617
6148	Sch. H—Adjusted Tax—Exempt Income	14	7631
6150	Sch. H—Adj. Divs.—Received Deduction	14	7645
6155	Sch. K—PAL: Beg. of Yr. Balance	14	7659
6157	Sch. K—PAL Subtraction: Section 824(d)(1)(B)	14	7673
6159	Sch. K—PAL Subtraction: Section 824(d)(1)(C)	14	7687
6161	Sch. K—PAL Subtraction: Section 824(d)(1)(D)	14	7701
6163	Sch. K—PAL Subtraction: Sect. 824(d)(1)(E)	14	7715
6165	Sch. K—PAL: End of Yr. Balance	14	7729
8002	Comp. Total Dividends Received	14	7743
8003	Comp. Total Receipts	14	7757
8004	Comp. Total Deductions	14	7771
8005	Comp. Est. Div. Rec'd. Ded. for all Corps.	14	7785
8006	Comp. Est. Div. Rec'd. 6030/6120	14	7799
8009	Comp. Income Items	14	7813
8010	Comp. Expense Items	14	7827
8018	Comp. Tax—Regular	14	7841
8020	Comp. 1120L Sch. E. Dividend Rate (999999.999999)	14	7855
8022	Comp. Div. Rec'd. from Dom. Corps.	14	7869
8023	Comp. Div. Rec'd. from Frgn. Corps.	14	7883
8024	Comp. Const. Txble. Inc. fr. Rel. Frgn. Corps.	14	7897
8026	Comp. Income Tax I	14	7911

TAPE RECORD ELEMENTS SORTED BY STARTING POSITION

Element Number		Length	Starting Position
8027	Comp. Income Tax VI	14	7925
8029	Comp. Dist. to Skholdrs. Except Own Stock	14	7939
8030	Comp. Tot. Statutory Spec. Deds.	14	7953
8031	Comp. Inc. Subj. to Tax	14	7967
8033	Comp. Tentative BEITC	14	7981
8034	Comp. Net Worth (+/−)	14	7995
8035	Comp. Other Cap. Assets Less Reserves	14	8009
8036	Comp. Cash, Oblgs., Other Cur. Assets	14	8023
8037	Comp. Tot. Recpts. Less Total Deds. (+/−)	14	8037
8038	Comp. Div. Rec'd Ded.	14	8051
8039	Comp. Notes and Accts. Rec., Net	14	8065
8040	Comp. Other Deductions	14	8079
8041	Comp. Other Investments and Loans	14	8093
8042	Comp. Other Receipts	14	8107
8043	Comp. Accounts and Notes Payable	14	8121
8058	Stored NOLD	14	8135
8084	Comp. Total New Research Expenses	14	8149
8085	Comp. Total Base Research Expenses	14	8163
8086	Comp. Total Foreign Taxes, Section 904(d)	14	8177
8164	Weight/Number of Returns	14	8191
8171	Comp. Tax Bracket 2a(i)	14	8205
8172	Comp. Tax Bracket 2a(ii)	14	8219
8400	Total Income (Original BMF)	14	8233
8401	Total Deductions (Original BMF)	14	8247
8402	Net Income (Deficit) (Original BMF) (+/−)	14	8261
8403	Net Operating Loss Deduction (Original BMF)	14	8275
8404	Total Special Deductions (Original BMF)	14	8289
8405	Income Subject to Tax (Original BMF)	14	8303
8406	Gross Income Tax (Original BMF)	14	8317
8407	Total Tax Settlement (Original BMF)	14	8331

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

ment mber		Length	Starting Position
010	Name of Corporation	50	43
015	Prior Year EIN	9	34
025	SOI Year Code	2	93
030	Filing Code	2	95
035	Processing Cycle Year	2	3
040	Processing Cycle Week	2	5
045	Processing Cycle Page	4	7
050	DLN Location Code	2	20
055	DLN Tax Class	1	22
060	DLN Document Code	2	23
065	DLN Control Date	3	25
070	DLN Block Number	3	28
075	DLN Serial Number	2	31
080	DLN List Year	1	33
085	Sample Code	4	189
090	PBA Code	6	273
095	SOI Industry Code	6	279
099	BMF Form Code	4	193
100	Data Class Code	2	97
101	ABLM Code	4	197
105	Ending Accounting Period Month	4	201
110	Ending Accounting Period Year	4	205
115	Employer Identification Number	9	11
120	Date of Inc.	4	209
125	Editing Location	2	1
130	Form 5735 Code	2	99
140	Question 8b Code	2	101
145	Sch. A. Percent Computer Under LIFO	4	213
150	Tax Adjustment Code	2	103
155	Foreign Owner Code	2	105
160	Percent Stock Foreign Owned	4	217
165	Country of Foreign Owner	4	221
169	Number of Shareholders at end of Tax Year	6	285
170	Controlled Group Code	2	107
175	Sec. 1504(c) Code	2	109
180	Question N/M Code	2	111
185	Accounting Method Code	2	113
190	Balance Sheet Code	2	115
195	Reference Source Code—Balance Sheet	2	117
0200	Reference Source Code—Schedule M–1	2	119
0205	Reference Source Code—Schedule M–2	2	121
0210	Schedule D Code	2	123
0215	Form 1118 Code	2	125
0220	Form 3468 Code	2	127
0225	Form 3468–B Code	2	129
0230	Form 4562 Code	2	131
0235	Form 4626 Code	2	133
0240	Form 4797 Code	2	135
0243	Form 4797—Part III Line 19 Code	2	137
0245	Form 5884 Code	2	139
0250	Form 6249 Code	2	141
0255	Form 6765 Code	2	143
0270	Form 8586 Code	2	145
0271	Form 8594 Code	2	147
0275	1120L Ind.	2	149
0280	1120PC Ind.	2	151
0285	Codes Section 6158	2	153
0290	1120S Tax Base Code	2	155

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

Element Number		Length	Starting Position
0291	Date of Election as an S Corporation	4	225
0292	Form 8264, Tax Shelter—1120S	2	157
0293	Schedule A, Line 8d	2	159
0295	6030/31 Indicator	2	161
0300	3800 Indicator	2	163
0305	2952 or 5471 Indicator	2	165
0310	Personal Holding Company Code	2	167
0315	Beginning Accounting Period Month	4	229
0320	Beginning Accounting Period Year	4	233
0325	Organizational Change Code	2	169
0326	Final Accounting Period Change Code	2	171
0327	Personal Service Corporation Code	2	173
0345	Validate Suppression of Balance Sheet Code	2	175
1035	Non-Life Insurance Inclusion Code, Page 1, Item D	2	177
1040	Company Share Percentage	8	315
1045	Type of Company Code	2	179
1046	Insurance Class Code	2	181
1050	Life Ins. Reserves as % Total Reserves	4	237
1055	Separate Accounts	6	291
1300	Tax Base Code	2	183
1305	Lines 5 Code	2	185
1310	Mutual or Stock Code	2	187
2000	Gross Receipts or Sales Less Returns and Allowance	14	323
2005	Cost of Goods Sold and/or Operations	14	337
2010	Interest	14	351
2015	Gross Rents	14	365
2020	Gross Royalties	14	379
2025	Net Ordinary Gain or Loss (+/−)	14	393
2030	Other Income	14	407
2035	Total Income (+/−)	14	421
2040	Compensation of Officers	14	435
2045	Salaries and Wages	14	449
2050	Repairs	14	463
2055	Bad Debts	14	477
2060	Rents Paid	14	491
2065	Taxes Paid	14	505
2070	Interest Paid	14	519
2075	Contributions	14	533
2085	Net Depreciation	14	547
2090	Depletion	14	561
2095	Advertising	14	575
2100	Pension, Profit-Sharing, Etc., Plans	14	589
2105	Employee Benefit Programs	14	603
2110	Other Deductions	14	617
2115	Intangible Drilling Costs—Productive	14	631
2120	Intangible Drilling Costs—Non-Productive	14	645
2125	Intang. Drilling Costs Unident. or Amort. of	14	659
2130	Total Deductions	14	673
2135	Net Income (+/−)	14	687
2140	Net Operating Loss Deduction (NOLD)	14	701
2145	Income Subject to Tax	14	715
2150	1987 Overpayment Credited to Est. Tax	14	729
2155	1988 Estimated Tax Payments	14	743
2156	1988 Estimated Tax Payments (PC)	14	757
2160	Refund of 1988 Est. Tax	14	771
2165	Tax Deposited With Form 7004	14	785
2170	Credit From Reg. Invest. Co.	14	799
2175	U.S. Tax on Special Fuels	14	813

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

nent nber		Length	Starting Position
80	Overpaid Windfall Profit Tax	14	827
84	Penalty for Underpayment of Estimated Tax	14	841
85	Tax Due	14	855
90	Overpayment of Tax	14	869
91	Adjustments to Tax Due/Overpayment	14	883
95	Inventory at Beg. of Year, Sch. A	14	897
200	Purchases (+/−)	14	911
205	Cost of Labor	14	925
207	Additional Sect. 263 A Costs (+/−)	14	939
209	Other Costs	14	953
210	Total (lines 1 thru 4b), Sch. A	14	967
212	Inventory at End of Year	14	981
215	LIFO Inventories, Sch. A	14	995
218	Div. from LT 20% Owned Dom. Corp.—70% Deduction	14	1009
219	Div. from GTEQ 20% Owned Dom. Corp.—80% Deduction	14	1023
221	Debit Financed Stock of Domestic Corps.	14	1037
222	Deduction for Debt Financed Stock	14	1051
223	Div. on Cert. Pref. Stock of LT 20% Owned P.U.	14	1065
224	Div. on Cert. Pref. Stock of GTEQ 20% Owned P.U.	14	1079
228	Div. from LT 20% Owned for Corp. & FSC's—70% Ded.	14	1093
229	Div. from GTEQ 20% Owned for Corp. & FSC's—80% Ded.	14	1107
235	Foreign Subs. Subj. to 100% Deduction	14	1121
240	Total Dividends Rec'd. Deduction	14	1135
241	Div. from Dom. Corp. rec'd by SBIC's under 1958 Act	14	1149
242	Ded. for Div. from Dom. Corp. Received by SBIC's under 1958 Act	14	1163
243	Div. from Cert. FSC's subj. to 100% Ded.	14	1177
244	Ded. for Div. of Cert. FSC's subj. to 100% Ded.	14	1191
245	Dividend Rec'd Affiliated Groups Subj. to 100% Ded.	14	1205
250	Special Deductions Affil. Groups Subj. to 100% Ded.	14	1219
255	Other Foreign Dividends	14	1233
260	Includable Income from Controlled Foreign Corps.	14	1247
265	Foreign Dividend Gross-Up (Sec. 78)	14	1261
270	Divs. from IC-DISC or Former DISC	14	1275
275	Other Dividends	14	1289
280	Public Utilities Dividends Paid Deduction	14	1303
281	Total Dividends	14	1317
301	Share of Additional 5% Tax (not to exceed $11,750)	14	1331
302	Tax Bracket 2a(i)	14	1345
304	Tax Bracket 2a(ii)	14	1359
305	Income Tax	14	1373
306	Control Group Additional Tax Amt	14	1387
310	Foreign Tax Credit	14	1401
335	Possessions Tax Credit	14	1415
340	Prior Year Minimum Tax Credit	14	1429
345	Nonconventional Source Fuel Credit	14	1443
350	Personal Holding Company Tax	14	1457
355	Recapture of Investment Credit	14	1471
356	Recapture of Low Income Housing Credit	14	1485
359	Environmental Tax	14	1499
360	Alternative Minimum Tax	14	1513
361	Total Tax Settlement	14	1527
362	Adjustments to Income Tax	14	1541
365	Cash	14	1555
370	Trade Notes and Accounts Receivable	14	1569
375	Allowance for Bad Debts	14	1583
380	Beginning Inventories	14	1597
385	Ending Inventories	14	1611
390	Investment in Govt. Obligations	14	1625

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

Element Number		Length	Starting Position
2395	Other Current Assets	14	1639
2400	Loans to Stockholders	14	1653
2405	Mortgage and Real Estate Loans	14	1667
2410	Other Investments	14	1681
2415	Bldgs. & Other Fixed Deprec. Assets	14	1695
2420	Accumulated Depreciation	14	1709
2425	Depletable Assets	14	1723
2430	Accumulated Depletion	14	1737
2435	Land	14	1751
2440	Intangible Assets (Amort. Only)	14	1765
2445	Accumulated Amortization	14	1779
2450	Other Assets	14	1793
2452	Total Assets (Beginning of Year)	14	1807
2455	Total Assets	14	1821
2460	Accounts Payable	14	1835
2465	Mortgages, Etc. Less than 1 Year	14	1849
2470	Other Current Liabilities	14	1863
2475	Loans from Stockholders	14	1877
2480	Mortgages, Etc. 1 Year or More	14	1891
2485	Other Liabilities	14	1905
2490	Capital Stock, Total	14	1919
2495	Paid-In Or Capital Surplus (+/−)	14	1933
2499	Retained Earnings Appropriated (Beg. of Year)	14	1947
2500	Retained Earnings Appropriated (End of Year)	14	1961
2504	Retained Earnings Unappropriated (Beg. of Year) (+/−)	14	1975
2505	Retained Earnings Unappropriated (End of Year) (+/−)	14	1989
2510	Cost of Treasury Stock	14	2003
2515	Net Income Per Books (+/−)	14	2017
2520	Provision for Federal Income Tax (+/−)	14	2031
2521	Excess of Capital Losses over Capital Gains (+/−)	14	2045
2522	Inc. Subj. to Tax not Recorded on Books This Year (+/−)	14	2059
2523	Expenses Recorded on Books This Year not Ded. on Return (+/−)	14	2073
2525	Total (lines 1 thru 5), Sch. M−1 (+/−)	14	2087
2530	Tax-Exempt Interest	14	2101
2531	Sch. M−1, Line 7 Total (+/−)	14	2115
2532	Ded. in Tax Return not Charged against Book Inc. This Yr. (+/−)	14	2129
2533	Sch. M−1, Line 9 Total (Line 11, Form 1120 REIT & RIC) (+/−)	14	2143
2535	Distributions—Cash—Schedule M−2	14	2157
2540	Distributions—Stock—Schedule M−2	14	2171
2545	Distributions—Other Property—Schedule M−2	14	2185
2550	Short-Term Capital Gain From Instal. Sales	14	2199
2555	Unused Capital Loss Carryover	14	2213
2560	Net Short-Term Captial Gain or Loss (+/−)	14	2227
2565	Long-Term Cap. gain from Instal. Sales	14	2241
2570	Net L/T Capital Gain or Loss (+/−)	14	2255
2575	Net Short-Term Capital Gain	14	2269
2580	Net Long-Term Capital Gain Total	14	2283
2582	U.S. Income Tax Paid or Withheld (F1120F, L, and PC)	14	2297
2585	Tax From Section I	14	2311
2590	Tax From Section II	14	2325
2592	Branch Tax	14	2339
2595	Form 8288A or 8805 Effectively connected Income	14	2353
2605	Ded. Int. Exp. not Claimed or Reported Elsewhere	14	2367
2610	Excess Passive Income Tax	14	2381
2611	Sch. K—Gross Inc. from Rental Real Estate	14	2395
2612	Sch. K—Line 2b Expenses	14	2409
2613	Sch. K—Gross Inc. from Other Rentals	14	2423
2614	Sch. K—Line 3b Expenses	14	2437

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

Element Number		Length	Starting Position
2616	Sch. K—Interest Income	14	2451
2617	Sch. K—Dividend Income	14	2465
2620	Sch. K—Royalty Income	14	2479
2621	Sch. K—Net Sht. Term Capital Gain (Loss) (+/−)	14	2493
2622	Sch. K—Net Long Term Capital Gain (Loss) (+/−)	14	2507
2630	Sch. K—Other Portfolio Income (Loss) (+/−)	14	2521
2631	Sch. K—Net Gain (Loss) Section 1231 (+/−)	14	2535
2632	Sch. K—Other Income Gain (Loss) (+/−)	14	2549
2633	Sch. K—Section 179 Expense Deduction	14	2563
2635	Sch. K—Expenses Related to Portfolio Inc. (Loss) (+/−)	14	2577
2636	Sch. K—Other Deductions	14	2591
2637	Sch. K—Qualified Rehabilitation Expenditures Related to Rental Real Estate Activity	14	2605
2638	Sch. K—Credits Related to Rental Real Estate Other than Lines 11b and 11c	14	2619
2640	Sch. K—Other Credits	14	2633
2649	Sch. K—Gross Inc. from Oil, Gas, or Geothermal Prop.	14	2647
2650	Sch. K—Gross Ded. Allocable to Oil, Gas or Geothermal Properties	14	2661
2655	Sch. K—Line 13f Other Items	14	2675
2660	Sch. K—Interest Expense on Invest. Debts	14	2689
2665	Sch. K—Invest. Inc. Included on Lines 4a–4f, Sch. K (+/−)	14	2703
2670	Sch. K—Invest. Expenses Included on Line 9, Sch. K	14	2717
2675	Sch. K—Total Gross Inc. from Sources Outside the U.S.	14	2731
2680	Sch. K—Total Applicable Ded. and Losses	14	2745
2681	Sch. K—Total Foreign Taxes	14	2759
2682	Sch. K—Reduction in Taxes Avail. for Credit	14	2773
2683	Sch. K—Line 15g Other	14	2787
2684	Accumulated Adjustments Account (+/−)	14	2801
2685	Other Adjustment Account (+/−)	14	2815
2686	Shareholders' Undistrib. Tax. Inc. (+/−)	14	2829
2687	Other Retained Earnings—Beg. (+/−)	14	2843
2688	Other Retained Earnings—End (+/−)	14	2857
2689	Taxable Capital Gain	14	2871
2690	Substitute Basis	14	2885
2691	Sch. D—Taxable Income (Section (d)(2)(A)(i))	14	2899
2692	Sch. D—Taxable Income (Section (d)(2)(A)(ii))	14	2913
2693	Recognized Built-in Gain	14	2927
2694	Section 1374 (b)(2) Deduction	14	2941
2695	Taxable Built-in Gain	14	2955
2696	Business Credit Carry Forwards Under Section 1374	14	2969
2700	Gross Rents, Royalties, and License Fees, Total	14	2983
2701	Gross Income From Performance of Services, Total	14	2997
2702	Foreign Source Capital Gain Net Income	14	3011
2703	Depreciation, Depletion and Amortization	14	3025
2704	Other Expenses, Total	14	3039
2705	Expenses Related to Performance of Services	14	3053
2706	Sch. A—Total Taxable Income or Loss, Total (+/−)	14	3067
2708	Total Foreign Taxes Paid	14	3081
2709	Total Taxes Deemed Paid	14	3095
2710	Reduction for Taxes Under Sections 901(e), 901(j), 907(a), 908(a), and 6038	14	3109
2711	Carryback and Carryover	14	3123
2712	Total Foreign Taxes	14	3137
2713	Sch. B—Total Taxable Income or Loss (+/−)	14	3151
2714	Sch. B—Part II Line 6c (+/−)	14	3165
2715	Allocable Share of U.S. Loss	14	3179
2716	Recapture of Prior Yr. Overall, Foreign Losses	14	3193
2717	Total Taxable Inc. from All Sources (+/−)	14	3207
2720	Adjmt. to Total Taxable Income from All Sources	14	3221
2725	Total (Summary) of Sep. Form 1118 Credit	14	3235

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

Element Number		Length	Starting Position
2726	Total Foreign Tax Credit	14	3249
2735	New: 3-Year Recovery Prop.—Reg. Percentage	14	3263
2740	New—Other Recovery Prop.—Reg. Percentage	14	3277
2745	Used: 3-Year Recovery Prop.—Reg. Percentage	14	3291
2750	Used: Other Recovery Prop.—Reg. Percentage	14	3305
2775	Total Qualified Investment of Nonrecov. Prop.	14	3319
2780	Total Qual. Investment 10% Prop.	14	3333
2785	Current Year Reg. Investment Credit	14	3347
2793	30 Yr-Old Buildings	14	3361
2795	40 Yr-Old Buildings	14	3375
2797	Certified Historic Structures	14	3389
2799	Pre 1936 Building	14	3403
2800	Rehab. Certified	14	3417
2810	Credit From Cooperative	14	3431
2815	Current Year Investment & Energy Credit	14	3445
2840	Total Qualified Energy Investment	14	3459
2848	Solar Energy Prop.	14	3473
2850	Geothermal Prop.	14	3487
2853	Ocean Thermal Prop.	14	3501
2855	Certain Other Prop.	14	3515
2860	Cooperative Credit	14	3529
2865	Tentative Business Energy Investment Credit	14	3543
2870	Form 4562 Part I—Line 3 Total	14	3557
2872	Form 4562 Part I—Line 5	14	3571
2875	3 Year Property Cost	14	3585
2880	3 Year Property Method Code	4	241
2885	3 Year Property Deduction	14	3599
2890	5 Year Property Cost	14	3613
2895	5 Year Property Method Code	4	245
2900	5 Year Property Deduction	14	3627
2905	7 Year Property Cost	14	3641
2910	7 Year Property Method Code	4	249
2915	7 Year Property Deduction	14	3655
2920	10 Year Property Cost	14	3669
2925	10 Year Property Method Code	4	253
2930	10 Year Property Deduction	14	3683
2935	15 Year Property Cost	14	3697
2937	15 Year Propery Method Code	4	257
2945	15 Year Property Deduction	14	3711
2950	20 Year Property Cost	14	3725
2953	20 Year Property Method Code	4	261
2960	20 year Property Deduction	14	3739
2965	Residential Rental Property 27.5 SL: Cost	14	3753
2970	Residential Rental Property 27.5 SL: Deduction	14	3767
2975	Sch. J—Unpaid Losses, Current Year	14	3781
2980	Sch. J—Unpaid Losses, Previous Year	14	3795
2985	Residential Rental Property Undeterminable: Cost	14	3809
2990	Residential Rental Property Undeterminable: Deduction	14	3823
2995	31.5 SL: Cost	14	3837
3000	31.5 SL: Deduction	14	3851
3005	Sch. J—Unpaid Losses, Adj. Expenses, Current Year	14	3865
3007	Sch. J—Unpaid Losses, Adj. Expenses, Previous Year	14	3879
3010	Undeterminable: Cost	14	3893
3012	Undeterminable: Deduction	14	3907
3013	Cost of ADS Property, All Classes	14	3921
3014	Deduction of ADS Property, All Classes	14	3935
3015	Part I Line 7—Listed Property	14	3949
3020	Part I Line 8—ACRS Deduction for pre-1987 Assets	14	3963

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

nent iber		Length	Starting Position
25	Section 168(e)(2) Property Deduction	14	3977
30	Section C—ACRS and/or Other Depreciation (+/−)	14	3991
35	Total (Summary) Depreciation Expense	14	4005
40	Section 263A Costs—Basis for Current Assets	14	4019
45	Pollution Control Facilities Amortization Cost	14	4033
47	Pollution Control Facilities Current Yr. Amortization	14	4047
50	Child Care Facilities Amortization Cost	14	4061
53	Child Care Facilities Current Yr. Amortization	14	4075
55	Total Amortization Deduction for this Year	14	4089
60	Section A—Automobile Costs	14	4103
65	Section A—Automobile Basis for Depreciation	14	4117
70	Section A—Automobile Depreciation Deduction	14	4131
75	Section A—Other Cost	14	4145
80	Section A—Other Basis for Depreciation	14	4159
85	Section A—Other Depreciation Deduction	14	4173
90	Section B—Total Miles Driven during the Year	14	4187
95	Section B—Total Oth. Per. (Non-Commuting) Miles Driven	14	4201
100	Taxable Income Before Net Operating Loss Ded. (+/−)	14	4215
103	Depreciation of Property Placed in Service After 1986 (+/−)	14	4229
106	Pollution Control Facilities Placed in Service after 1986 (+/−)	14	4243
109	Mining Exploration and Dev. Costs Paid (+/−)	14	4257
112	Circulation Expenses (Personal Holding Cos. only) (+/−)	14	4271
115	Basis Adjustment (+/−)	14	4285
118	Long-Term Contracts Entered After 2-28-86 (+/−)	14	4299
121	Installment Sales of Certain Property (+/−)	14	4313
124	Merchant Marine Capital Construction Funds (+/−)	14	4327
127	Section 833(b) Deduction (+/−)	14	4341
130	Tax Shelter Farm Loss (+/−)	14	4355
133	Passive Activity Loss (+/−)	14	4369
136	Inc. w/Respect to Poss. Tax Credit & Alcohol Fuel (+/−)	14	4383
139	Certain Loss Limitations (+/−)	14	4397
142	Beneficiaries of Estates & Trusts (+/−)	14	4411
154	Total Adjustments (+/−)	14	4425
155	Depletion	14	4439
158	Tax-Exempt Int. on Bonds Issued after Aug. 7, 1986	14	4453
161	Appreciated Property Charitable Deduction	14	4467
164	Tax Preference Items Sum 1	14	4481
170	Intangible Drilling Costs	14	4495
173	Reserves for losses on Bad debts of Fin. Institutions	14	4509
176	Acc. Deprec. of Real Prop. in Service before 1987	14	4523
179	Acc. Deprec. of Leased Personal Prop. in Service before 1987	14	4537
182	Amortiz. of Cert. Pollut. Cont. Facil. in Service before 1987	14	4551
191	Tax Preference Items Sum 2	14	4565
195	Adjusted Net Book Income of Corporation (+/−)	14	4579
200	Alternative Tax Net Operating Loss Deduction	14	4593
205	Alternative Minimum Tax Foreign Tax Credit	14	4607
206	Gen. Bus. Credit Allowed	14	4621
210	Tentative Minimum Tax	14	4635
215	Income Tax before Credits minus Foreign Tax Credit	14	4649
220	Sch. A—Sec. 832(c)(13) Deduction	14	4663
225	Gain From Form 4684	14	4677
230	Sect. 1231 Gain from Install. Sales	14	4691
235	Gain—Other Than Casualty or Theft	14	4705
240	Total Loss From Part I	14	4719
245	Total Gain From Part I	14	4733
250	Total Net Gain or Loss From Part I (+/−)	14	4747
251	Nonrecaptured Net Section 1231 Losses	14	4761
252	Total Net Gain or Loss Less Nonrecaptured	14	4775

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

Element Number		Length	Starting Position
3255	Ordinary Loss	14	4789
3259	Gain From Part I, Line 7 or 8	14	4803
3260	Ordinary Gain	14	4817
3265	Net Gain or Loss—Form 4684 (+/−)	14	4831
3270	Ord. Gain from Instal. Sales	14	4845
3275	Recap of Sect. 179 Deduction	14	4859
3280	Total Loss from Part II	14	4873
3285	Total Gain from Part II	14	4887
3290	Total Net Gain or Loss From Part II (+/−)	14	4901
3291	Gross Sales Price Section 1245 Property	14	4915
3292	Gross Sales Price Undeterminable Type Property	14	4929
3293	Gross Sales Price All Other Property	14	4943
3297	Cost or Other Basis Section 1245 Property	14	4957
3298	Cost or Other Basis Undeterminable Type Property	14	4971
3299	Cost or Other Basis All Other Property	14	4985
3303	Total Property Gain Section 1245 Property	14	4999
3304	Total Property Gain Undeterminable Type Property	14	5013
3305	Total Property Gain All Other Property	14	5027
3350	No. of First Year Employees	14	5041
3355	First Year Total Qual. Wages	14	5055
3370	No. of Qual. Summer Empls.	14	5069
3375	Qual. Summer Empls. Qual. Wages	14	5083
3378	Part I—85% of Line 1d (Jobs Credit)	14	5097
3380	Current Year Jobs Credit	14	5111
3385	Flow-Through Jobs Credit	14	5125
3390	Total Jobs Credit—Current Year	14	5139
3415	Amounts Withheld During the Year	14	5153
3420	Correct Amount of Tax	14	5167
3425	Overpayment Resulting from Net Income Limitation	14	5181
3430	Current Year Wages	14	5195
3435	Base Period Wages	14	5209
3440	Current Year Cost of Supplies	14	5223
3445	Base Period Cost of Supplies	14	5237
3450	Current Year Rental or Lease Costs	14	5251
3455	Base Period Rental or Lease Costs	14	5265
3460	Current Year Contract Expenses	14	5279
3465	Base Period Contract Expenses	14	5293
3480	Current Year Tot. Qual. Research.	14	5307
3485	Base Period Tot. Qual. Research	14	5321
3490	Tentative Credit	14	5335
3505	Total Allowable Research Credit	14	5349
3510	Adjusted Income Tax Liability—Research	14	5363
3530	Qual. Clinical Testing Expenses	14	5377
3535	50% of Qual. Clinical Testing Expenses	14	5391
3540	Flow-through Orphan Drug Credit	14	5405
3545	Total Qual. Expenses for Orphan Dr. Cr.	14	5419
3547	Income Tax from Form 6765	14	5433
3548	For. and Poss. Tax Credit from Form 6765	14	5447
3550	Adjusted Income Tax Liability—Orphan	14	5461
3555	Orphan Drug Credit	14	5475
3595	Gross Rents from Real Property	14	5489
3600	Deductions for Dividends paid (F1120 RIC & REIT)	14	5503
3605	Section 857(b)(2)(E) Deduction	14	5517
3610	Sch. J—Tax from Part II	14	5531
3615	Sch. J—Tax from Part III	14	5545
3620	Sch. J—Tax from Part IV	14	5559
3625	Net Foreign Currency Gain (Loss)—Section 998 Trans. (+/−)	14	5573
3630	Payments with respect to Securities Loans	14	5587

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

ent ber		Length	Starting Position
35	Part II—Capital Gain Dividends	14	5601
40	Sch. A—Dividends Paid in 12 month Period following Close at Tax Yr. (F1120 RIC & REIT)	14	5615
42	Sch. B—Designated Exempt—Interest Dividends on Line 3	14	5629
43	Sch. J—Tax from Line 4, Part II	14	5643
55	Credit for Alcohol Fuel	14	5657
60	Eligible Basis of Building with Highest Credit on Line 6	14	5671
65	Sum of Eligible Basis of all Buildings	14	5685
70	Qualified Basis of Low Income Buildings with Highest Credit on Line 6	14	5699
75	Sum of Qualified Basis of Low Income Buildings	14	5713
80	Building with Highest Credit on Part I, Line 6	14	5727
85	Sum of Part I, Line 6 Credit	14	5741
90	Flow-Through Housing Credits from Other Entities	14	5755
95	Number of LIH Credit Buildings Reported	14	5769
900	Current Year LIH Credit	14	5783
905	Current Year General Business Credit	14	5797
910	Carry Forward of Credits Combined	14	5811
915	Tentative General Business Credit	14	5825
918	Net Income Tax	14	5839
920	Credit Limitation	14	5853
925	General Business Credit	14	5867
000	Life Insurance Company Taxable Income (+/−)	14	5881
005	Limitation on Noninsurance Losses	14	5895
010	Amount Subt. from Policyholder Surplus Acct.	14	5909
015	Gain or Loss from Operations (+/−)	14	5923
020	Small Life Insurance Company Deduction	14	5937
025	Sch. A—Increase (Decrease) in Reserves (+/−)	14	5951
030	Sch. A—10% of Increase (Decrease) in Sec. 807 Reserves (+/−)	14	5965
035	Sch. A—Investment Income (+/−)	14	5979
040	Sch. A—Net Capital Income	14	5993
045	Sch. A—Other Income (+/−)	14	6007
050	Sch. A—Life Insurance Gross Income (+/−)	14	6021
055	Sch. A—Policyholder Dividends (+/−)	14	6035
060	Sch. A—Considerations Paid (+/−)	14	6049
065	Sch. A—Dividends Reimbursable by Taxpaver (+/−)	14	6063
070	Sch. A—Other Deductions (+/−)	14	6077
075	Sch. A—Dividends Received Deduction	14	6091
080	Sch. A—Total Deductions (+/−)	14	6105
085	Sch. B—Total Reserves Beg. of Year	14	6119
090	Sch. B—Total Reserves End of Year	14	6133
095	Sch. B—Increase (Decrease) in Reserves (+/−)	14	6147
5100	Sch. B—Policyholders Share of Tax Exempt Interest	14	6161
5105	Sch. C—Leases, Terminations, etc. (+/−)	14	6175
5110	Sch. C—Short-Term Capital Gain (+/−)	14	6189
5115	Sch. C—Gross Income from Business Other than Life Ins. (+/−)	14	6203
5120	Sch. C—Inv. Income—Subs 100% Dividends	14	6217
5125	Sch. C—Gross Investment Income (+/−)	14	6231
5130	Sch. E—Amounts Paid or Accrued (+/−)	14	6245
5135	Sch. E—Excess Interest (+/−)	14	6259
5140	Sch. E—Premium Adjustments (+/−)	14	6273
5145	Sch. E—Experience Rated Refunds (+/−)	14	6287
5150	Sch. E—Total Policyholder Dividends (+/−)	14	6301
5155	Sch. F—Average Equity Base (+/−)	14	6315
5160	Sch. F—Differential Earnings Amount (+/−)	14	6329
5165	Sch. H—Noninsurance Income less Deductions (+/−)	14	6343
5170	Sch. H—Adjustments (+/−)	14	6357
5175	Sch. H—Tentative LICTI (+/−)	14	6371
5180	Sch. H—Controlled Group Tentative LICTI (+/−)	14	6385

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

Element Number		Length	Starting Position
5185	Sch. H—Combined Tentative LICTI (+/−)	14	6399
5190	Sch. K—Deductible Dividends, Pension Funds	14	6413
5195	Sch. K—Deductible Dividends, Deferred Annuities	14	6427
5200	Sch. K—Deductible Premiums & Mortality Changes	14	6441
5205	Sch. K—Total Deductions	14	6455
5210	Sch. K—Net Investment Income (+/−)	14	6469
5215	Sch. L—Required Interest	14	6483
5220	Sch. L—Deductible Excess Interest	14	6497
5225	Sch. L—Deductible Amts., Pension Funds	14	6511
5230	Sch. L—Deductible Amts., Deferred Annuities	14	6525
5235	Sch. L—Deductible Interest on Deposits	14	6539
5240	Sch. L—Total Policy Interest	14	6553
5245	Sch. M—Beginning Balance (+/−)	14	6567
5250	Sch. M—Transfers under Sec. 815	14	6581
5255	Sch. M—Tax Liability w/out Sec. 815 (+/−)	14	6595
5260	Sch. M—Distributions	14	6609
5265	Sch. M—Balance, End of Year (+/−)	14	6623
5270	Sch. N—Beginning PSA Balance	14	6637
5275	Sch. N—Ending PSA Balance	14	6651
5280	Sch. O—Total Assets (Section 806)	14	6665
5285	Sch. O—Total Liabilities (Section 813)	14	6679
5290	Sch. P—Noninsurance Income	14	6693
5295	Sch. P—Noninsurance Deductions	14	6707
5300	Sch. P—Noninsurance Operation Loss Ded.	14	6721
5305	Sch. P—Noninsurance Loss (+/−)	14	6735
5310	Sch. P—Lessor of Line 6 or 7	14	6749
6000	Form 1120-PC Taxable Income (+/−)	14	6763
6005	Taxable Investment Income for Small Companies (+/−)	14	6777
6010	Credit by Reciprocal for Tax Paid Under Section 835(d)	14	6791
6015	Premiums Earned—Certain Mutual Fire and Flood Cos.	14	6805
6017	Income on Special Inc. and Deduction Accounts	14	6819
6018	Income from PAL Account	14	6833
6019	Decrease in Subscriber Accounts	14	6847
6020	Other Income	14	6861
6025	Additional Deductions Section 847	14	6875
6030	Other Capital Losses—Section 832(c)(5)	14	6889
6035	Divs. Paid or Declared to Policyholders	14	6903
6037	Increase in Subscriber Accounts	14	6917
6040	Sch. A—Other Deductions from Line 30	14	6931
6047	Gross Income Less Deductions (+/−)	14	6945
6048	Real Estate Expenses	14	6959
6049	Trade or Business Deduction—Sec. 834(c)(8)	14	6973
6050	Investment Expenses	14	6987
6055	Sch. B, Part II—Beg. Real Estate	14	7001
6057	Sch. B, Part II—End. Real Estate	14	7015
6059	Sch. B, Part II—Beg. Mortgage Loans	14	7029
6061	Sch. B, Part II—End. Mortgage Loans	14	7043
6063	Sch. B, Part II—Beg. Collateral Loans	14	7057
6065	Sch. B, Part II—End. Collateral Loans	14	7071
6067	Sch. B, Part II—Beg. Policy Loans	14	7085
6069	Sch. B, Part II—End. Policy Loans	14	7099
6071	Sch. B, Part II—Beg. Bonds of Domestic Corps	14	7113
6073	Sch. B, Part II—End. Bonds of Domestic Corps	14	7127
6075	Sch. B, Part II—Beg. Stock of Domestic Corps	14	7141
6077	Sch. B, Part II—End. Stock of Domestic Corps	14	7155
6079	Sch. B, Part II—Beg. Government Obligations	14	7169
6081	Sch. B, Part II—End. Government Obligations	14	7183
6083	Sch. B, Part II—Beg. Bank Dep. Bearing Interest	14	7197

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

Element Number		Length	Starting Position
6085	Sch. B, Part II—End. Bank Dep. Bearing Interest	14	7211
6087	Sch. B, Part II—Beg. Other Interest Bearing Assets	14	7225
6089	Sch. B, Part II—End. Other Interest Bearing Assets	14	7239
6091	Sch. B, Part II—Total, Col. 1	14	7253
6093	Sch. B, Part II—Total, Col. 2	14	7267
6095	Schedule C, Line 26	14	7281
6100	Sch. E—Net Premium Written	14	7295
6102	Sch. E—Line 2a	14	7309
6104	Sch. E—Line 2b	14	7323
6106	Sch. E—Line 2c	14	7337
6108	Sch. E—Line 2d	14	7351
6110	Sch. E—Line 4a	14	7365
6112	Sch. E—Line 4b	14	7379
6114	Sch. E—Line 4c	14	7393
6116	Sch. E—Line 4d	14	7407
6118	Sch. E—Line 6a(1)	14	7421
6120	Sch. E—Line 6b(1) (+/−)	14	7435
6122	Sch. E—Line 6c	14	7449
6123	Premiums Earned, Schedule E	14	7463
6124	Sch. F—Losses Paid During the Taxable Yr.	14	7477
6126	Sch. F—Line 2a	14	7491
6128	Sch. F—Line 2b	14	7505
6130	Sch. F—Line 4a	14	7519
6132	Sch. F—Line 4b	14	7533
6134	Sch. F—Line 6	14	7547
6136	Losses Incurred Deductible under Sec. 832(c)(4)	14	7561
6140	Sch. H—Claims Incurred During the Taxable Yr.	14	7575
6142	Sch. H—Part I, Line 2	14	7589
6144	Sch. H—Beg. Adjusted Surplus	14	7603
6146	Special Deductions Sec. 833 Organizations	14	7617
6148	Sch. H—Adjusted Tax—Exempt Income	14	7631
6150	Sch. H—Adj. Divs.—Received Deduction	14	7645
6155	Sch. K—PAL: Beg. of Yr. Balance	14	7659
6157	Sch. K—PAL Subtraction: Section 824(d)(1)(B)	14	7673
6159	Sch. K—PAL Subtraction: Section 824(d)(1)(C)	14	7687
6161	Sch. K—PAL Subtraction: Section 824(d)(1)(D)	14	7701
6163	Sch. K—PAL Subtraction: Sect. 824(d)(1)(E)	14	7715
6165	Sch. K—PAL: End of Yr. Balance	14	7729
8002	Comp. Total Dividends Received	14	7743
8003	Comp. Total Receipts	14	7757
8004	Comp. Total Deductions	14	7771
8005	Comp. Est. Div. Rec'd. Ded. for all Corps.	14	7785
8006	Comp. Est. Div. Rec'd. Ded. 6030/6120	14	7799
8009	Comp. Income Items	14	7813
8010	Comp. Expense Items	14	7827
8018	Comp. Tax—Regular	14	7841
8020	Comp. 1120L Sch. E. Dividend Rate (999999.999999)	14	7855
8022	Comp. Div. Rec'd. from Dom. Corps.	14	7869
8023	Comp. Div. Rec'd. from Frgn. Corps.	14	7883
8024	Comp. Const. Txble. Inc. fr. Rel. Frgn. Corps.	14	7897
8026	Comp. Income Tax I	14	7911
8027	Comp. Income Tax VI	14	7925
8029	Comp. Dist. to Skholdrs. Except Own Stock	14	7939
8030	Comp. Tot. Statutory Spec. Deds.	14	7953
8031	Comp. Inc. Subj. to Tax	14	7967
8033	Comp. Tentative BEITC	14	7981
8034	Comp. Net Worth (+/−)	14	7995
8035	Comp. Other Cap. Assets Less Reserves	14	8009

TAPE RECORD ELEMENTS SORTED BY ELEMENT NUMBERS

Element Number		Length	Starting Position
8036	Comp. Cash, Oblgs., Other Cur. Assets	14	8023
8037	Comp. Tot. Recpts. Less Total Deds. (+/−)	14	8037
8038	Comp. Div. Rec'd Ded.	14	8051
8039	Comp. Notes and Accts. Rec., Net	14	8065
8040	Comp. Other Deductions	14	8079
8041	Comp. Other Investments and Loans	14	8093
8042	Comp. Other Receipts	14	8107
8043	Comp. Accounts and Notes Payable	14	8121
8058	Stored NOLD	14	8135
8084	Comp. Total New Research Expenses	14	8149
8085	Comp. Total Base Research Expenses	14	8163
8086	Comp. Total Foreign Taxes, Section 904(d)	14	8177
8164	Weight/Number of Returns	14	8191
8171	Comp. Tax Bracket 2a(i)	14	8205
8172	Comp. Tax Bracket 2a(ii)	14	8219
8400	Total Income (Original BMF)	14	8233
8401	Total Deductions (Original BMF)	14	8247
8402	Net Income (Deficit) (Original BMF) (+/−)	14	8261
8403	Net Operating Loss Deduction (Original BMF)	14	8275
8404	Total Special Deductions (Original BMF)	14	8289
8405	Income Subject to Tax (Original BMF)	14	8303
8406	Gross Income Tax (Original BMF)	14	8317
8407	Total Tax Settlement (Original BMF)	14	8331
9207	SOI Industrial Division Code	4	265
9210	SOI Major Industry Code	4	269
9422	Prior Year Accounting Period	6	297
9500	Original Decimal Weight	6	303
9501	Post Stratification Weight	6	309

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MENT MBER	ITEM	SOURCE	REMARKS
10	Name of Corporation	Page 1, Return Form	
15	Prior Year EIN	Return Form	Present only if changed from prior year
25	SOI Year Code	Corporation Selection Sheet	For 1988 SOI, E0025 = 8
30	Filing Code	Corporation Selection Sheet	"SOI Year 1988 Early": 1 "SOI Year 1988 Regular": 2 "SOI Year 1988 Late": 3
035	Processing Cycle Year	Corporation Selection Sheet	Valid year codes are 88, 89, and 90
040	Processing Cycle Week	Corporation Selection Sheet	National Computer Cycle (NCC) posting cycle or IC-DISC, FSC selections cycle at Data Center Valid cycle codes are 01 thru 52
045	Processing Cycle Page	Corporation Selection Sheet	Valid page codes start at 001 and increment by 1 for each page
050	DLN Location Code	Return Form or Corporation Selection Sheet	
055	DLN Tax Class	Return Form or Corporation Selection Sheet	
060	DLN Document Code	Return Form or Corporation Selection Sheet	
065	DLN Control Date	Return Form or Corporation Selection Sheet	
070	DLN Block Number	Return Form or Corporation Selection Sheet	
075	DLN Serial Number	Return Form or Corporation Selection Sheet	
0080	DLN List Year	Return Form or Corporation Selection Sheet	6 - Return was numbered in 1988 7 - Return was numbered in 1989 8 - Return was numbered in 1990
0085	Sample Code	Corporation Selection Sheet	See Appendix for list of Sample Codes
0090	PBA Code	Corporation Selection Sheet or P. 3, Return Form	See Appendix to this guide for list of PBA Industry Codes
0095	SOI Industry Code	Edited return form or Industry Code Library	See Appendix to this guide for list of SOI Industry Codes.

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E0099	BMF Form Code	Code 1 = 1120, 1120A, 1120-RIC or 1120-REIT Code 2 = 1120S Code 3 = 1120L Code 5 = 1120F Code 7 = 1120PC	
E0100	Data Class Code		1. Form 1120-RIC, code 1. 2. Form 1120-REIT, code 2. 3. Consolidated Form 1120 returns or consolidated domestic Form 1120L and 1120PC returns, enter code 3. 4. Nonconsolidated Form 1120 returns, code-4. 5. Form 1120S returns, code-5. 6. Form 1120-A returns, code-6. 7. Form 1120F returns, code-7.
E0101	ABLM Code		1. Box A, Page 1, Consolidated Return, code-010. 2. Box B, Page 1, Personal Holding Company, code-001. 3. Form 1120L, code-200. 4. Form 1120PC, code-300. 5. Box C, Page 1, Personal Service Corporation, code-400. 6. Forms 1120-REIT or 1120-RIC, code-001. 7. Blank—All Others.
E0105	Ending Accounting Period Month	P. 1, Return Form or Balance Sheet or attached schedules	01-12 January -December (full year) 31-42 January -December (part year)
E0110	Ending Accounting Period Year	P. 1, Return Form	87 = 1987 88 = 1988 89 = 1989
E0115	Employer Identification Number	Return Form or Corporation Selection Sheet or P. 1, Return Form	

MENT MBER	ITEM	SOURCE	REMARKS
20	Date of Incorporation	1120: P. 1, Ques. E 1120A: P. 1, Ques. C 1120F: P. 1, Ques. C 1120L: P. 1, Ques. B 1120PC: P. 1, Ques. B 1120S: P. 1, Ques. D 1120-REIT: P. 1, Ques. D 1120-RIC: P. 1, Ques. B	
25	Editing Location		ANSC = 08 ATSC = 07 AUSC = 18 BSC = 19 CSC = 17 FSC = 89 KSCS = 09 OSC = 29 PSC = 28
130	Form 5735 Code	5735 Present = 1 Not Present = 0	
140	Question 8b Code	1120, 1120F, 1120S: Sch. A, Ques. 8(b) 1120-A, 1120L, 1120PC, 1120-REIT and 1120-RIC: NA	Question 8(b) is checked = 1 Question 8(b) is not checked = 0
145	Sch. A Percent Computed Under LIFO Code	1120, 1120F, 1120S: Sch. A, Ques. 8(c) 1120-A, 1120L, 1120PC, 1120-REIT, and 1120-RIC: NA	If no percent, see E2215 for amount of inventory computed under LIFO
150	Tax Adjustment Code		Code 1: If an adjustment to Income Tax is present in Schedule J for Forms 1120, Forms 1120-REIT and 1120-RIC, Form 1120F; or Page 1 for Form 1120S, Form 1120PC, Form 1120-L; or Page 2, Part I, Form 1120-A. Code 2: If an adjustment to Tax Due/Overpayment is present on Page 1. Code 3: If an adjustment to both Income Tax and to Tax Due/Overpayment are present. Code 0: No tax adjustment.

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E0155	Foreign Owner Code	Return Form Questions 1120A, 1120S: NA F. 1120: Ques. I(2)(c) F. 1120L: Ques. J(2)(c) F. 1120-PC: Ques. G(2) F. 1120-REIT: G(2)(c) F. 1120-RIC: G(2)(c)	Has a foreign owner, code = 1 No foreign owner, code = 2, 3, or 4 (see E0160) F. 1120F or Foreign 1120L or PC, code = 5
E0160	Percentage of Stock Foreign Owned	1120-A, 1120S = NA	

50% or more Voting Stock Question	Percentage of Stock Owned (Field 0160)	Foreign Owner Question	Foreign Owner Code (Field 0155)	Country of Foreign Owner (Field 0165)
Yes	Percentage Shown or 900	Yes	1	Appropriate Country Code or 900
	Leave Blank	No, Blank or not Applicable	2	Leave Blank
No	Percentage shown or 900	Yes	1	Appropriate Country Code or 900
	Leave Blank	No, Blank or not Applicable	3	Leave Blank
Blank	Percentage shown or 900	Yes	1	Appropriate Country Code or 900
	Leave Blank	No, Blank or not Applicable	4	Leave Blank
Forms 1120F and Foreign Forms 1120L and 1120PC	Leave Blank	N/A	5	Appropriate Country Code or 900 or Country of Incorporation

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E0165	Country of Foreign Owner	1120: P. 3, Ques. I(2)(c) 1120-A: NA 1120F: P. 1, Ques. A, 1120S: NA 1120L: P. 7, Ques. J(2)(c) 1120PC: P. 7, Ques. G(2) 1120-REIT: P. 3, Ques. G(2)(c) 1120-RIC: P. 3, Ques. G(2)(c)	See Appendix to this Guide for the list of foreign country codes
E0169	Number of Shareholders at end of Tax Year	1120: P. 3, Ques. R 1120-A: NA 1120-F: NA 1120S: P. 1, Ques. H 1120L: NA 1120PC: NA 1120-REIT: NA 1120-RIC: NA	For 1120S, if Ques. H is blank, count the number of K-1 forms attached.
E0170	Controlled Group Code	1120: P. 3, L. 1, Sch. J 1120-A: NA 1120F: P. 4, L. 1, Sch. J 1120S: P. 2, Ques. K 1120L: P. 1, L. 5 1120PC: P. 1, L. 3 1120-REIT: P. 3, L. 1, Sch. J 1120-RIC: P. 2, L. 1, Sch. J	Member of controlled group = 1 Not member of controlled group = 0

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EMENT UMBER	ITEM	SOURCE	REMARKS
175	Sec. 1504(c) Code	Return form	1-Parent 2-Subsidiary 3-Consolidated 4-Merged parent and subsidiary
180	Question N/M Code	1120: P. 3, Ques. M	Form 1120 1987 Ques. N and Form 1120 1988 Ques. M only Yes or Form 5452 is attached = 1 No or blank = 0
185	Accounting Method Code	1120: P. 3, Ques. O 1120A: P. 1, Ques. F 1120F: P. 5, Ques. P 1120L: P. 7 Ques. P 1120-REIT: P. 3, Ques. M 1120-RIC: P. 3, Ques. N 1120PC: P. 7, Ques. L 1120S: P. 2, Ques. O	Cash box is checked = 1 Accural box is checked = 2 Other box is checked = 3 More than 1 box is checked = 4 No box is checked = 0
190	Balance Sheet Code	Code 1: a. For a complete balance sheet (found on the basic tax return, corporation's own schedule, or annual statement) and full-year return for a domestic corporation or a part-year return of new corporation (not a successor corporation). b. Where most of the end-of-year assets of a merging or liquidating company are liquid (cash, investments, a small amount of receivables; Form 1120-IC-DISC: working capital, trade receivables, investments in related foreign export corporations) regardless of the success or corporation's accounting period. c. For any return of a foreign life insurance company which shows a balance sheet for its US branch. d. For any return of a foreign corporation with a US branch that qualifies as a property and casualty insurance company under IR Code Section 831. Balance sheet must be for the US branch only. Code 2: a. For any part-year return except an initial return of a new corporation if the accounting period begins after July 3 of this SOI year. b. For any return of a foreign corporation (except insurance companies with US branches, industry codes 6355, 6356 and 6359). c. For any return, the inclusion of which may cause an over-statement of assets in SOI because the company's assets will be included in another return to be filed for this SOI year. d. For any return (full or part-year) showing "none" for total assets or gross assets or a balance sheet showing no items of assets or liabilities. Code 4: For a missing or incomplete balance sheet of a domestic corporation which has been imputed.	

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E0195	Reference Source Code-Balance Sheet	Source other than taxpayers's information is used to edit Balance sheet = 1 Otherwise = 0	
E0200	Reference Source Code-Schedule M-1	Source other than taxpayers's information is used to edit Schedule M-1 = 1 Otherwise = 0	
E0205	Reference Source Code-Schedule M-2	Source other than taxpayers's information is used to edit Schedule M-2 = 1 Otherwise = 0	
E0210	Schedule D Code	Sep. Sch. D present = 1 Sep. Sch. D not present = 0	
E0215	Form 1118 Code	1118 Present = 1 1118 Not Present = 0 1120S: NA 1120-A: NA	
E0220	Form 3468 Code	3468 present = 1 Not present = 0	
E0225	Form 3468-B Code	Schedule present = 1 Not present = 0	
E0230	Form 4562 Code	4562 present and correctly filled out = 1 4562 present and not correctly filled out = 2 Not present = 0	
E0235	Form 4626 Code	1988 or 1987 F. 4626 present = 1 1986 or Prior F. 4626 present = 2 Not present = 0 1120S: NA	
E0240	Form 4797 Code	4797 present = 1 Not present = 0	
E0243	Form 4797—Part III, Line 19 Code	Clear description and date = 1 Description and date not clear = 2 Line 19 blank = 3 Otherwise = 0	
E0245	Form 5884 Code	5884 present = 1 Not present = 0	
E0250	Form 6249 Code	6249 present = 1 Not present = 0	
E0255	Form 6765 Code	6765 present = 1 Not present = 0	
E0270	Form 8586 Code	8586 present = 1 Not present = 0	

EMENT UMBER	ITEM	SOURCE	REMARKS
271	Form 8594 Code	Enter the number of Forms 8594 if eight or less If nine or more Forms 8594 are present = 9 Forms 8594 not present = 0	
275	1120L Indicator	1120L present = 1 Not present = 0	
280	1120PC Indicator	1120PC present = 1 Not present = 0	
285	Code Section 6158	Statement in Margin, L. 3, Sch. J = 1 No statement = 0	
290	1120S Tax Base Code	Sep. Sch. D (1120S), Pt. IV, L. 11 or Sep. Sch. D (1120S), Pt. IV, L. 15 or Pt. V, L. 22 Sep. Sch. D (1120S), Pt. IV, L. 17	1120S only 0 = not taxable 1 = taxed on taxable income 2 = taxed on capital gains 3 = taxed on "substituted basis"
0291	Date of Election as an S Corp.	P. 1, Box A-Election date Last 3 digits of year Undeterminable date = 999	1120S only
0292	Form 8264, Tax Shelter-1120S	P. 2, Ques. P or F. 8264	1120S only Box checked or Form 8264 is attached = 1 Blank or Form not present = 0
0293	Schedule A, Line 8d Code	1120: P. 2, Sch. A, L. 8(d) 1120A: P. 2, L. J(2) 1120F: P. 3, Sch. A, L. 8(d) 1120S: P. 2, Sch. A, L. 8(d) 1120-REIT: NA 1120L: NA 1120PC: NA 1120-RIC: NA	Answered yes = 1 Answered no = 2 No answer = 0
0295	6030/31 Indicator		Mutual Savings Bank has life insurance department, A separate edit sheet prepared = 1 No Form 1120L attached = 2 No edit sheet = 0
0300	3800 Indicator	1988 F. 3800 or F. 3468, 5884, 6478, 6765, or 8586 present = 1 1987 F. 3800 or F. 3468, 5884, 6478, 6765, or 8586 present = 2 Section 38(c)(2) is referenced = 3 Otherwise = 0	
0305	2952 or 5471 Indicator	Not edited for 1987	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E0310	Personal Holding Company Code	1120: Page 1, Box B is checked = 1 1120A: NA 1120F: Page 1, Ques. K is "Yes" = 1 1120L: NA 1120PC: Page 1, Line 12 or Sch. PH attached = 1 1120S: NA 1120-REIT: Page 1, Box B is checked = 1 1120-RIC: Page 1, Box F is checked = 1	
E0315	Beginning Accounting Period Month	Part-Year returns only Page 1, Return Form	01 - 12 January - December
E0320	Beginning Accounting Period Year	Page 1, Return Form	1987 = 87 1988 = 88 1989 = 89
E0325	Organizational Change Code	Code for Final returns	If corporation is liquidated or is a final return for any reason other than merger = 1 If corporation is merging into another corporation = 2 If corporation changed accounting period = 3 Otherwise = 0
E0326	Final Accounting Period Change Code	"F" is shown on return = 1 "Y" is shown on return = 2 "F" and "Y" are shown on return = 3	"F" - Final Return "Y" - Change of Accounting Period - For short period returns due to change of accounting period (not due to initial or final filing)
E0327	Personal Service Corporation Code	1120-REIT: NA 1120-RIC: NA 1120S: NA 1120: P. 1, Box C 1120-A: P. 1, Box A 1120F: P. 1, Ques. M	Answered yes = 1 Otherwise = 0
E0345	Validate Suppression of Balance Sheet Code	Check Field E0105 & E0190 If E0105 is 31 thru 42 and E0190 is 2, make E0345 equal to 1 Otherwise = 0	
E1035	Non-Life Insurance Inclusion Code, Page 1, Item D	Form 1120L: P. 1, Ques. D checked or amounts present on Sch. P = 1 Not checked = 0	1120L only

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LEMENT UMBER	ITEM	SOURCE	REMARKS
040	Company's Share Percentage	1120L: P. 4, Sch. K, L. 25	1120L only rounded to the nearest ten thousandth of a percent
045	Type of Company Code	1120L: P. 7, Ques. G	1120L only 1 = stock 2 = mutual 3 = fraternal or assessment association or burial or other insurance company 0 = no box or more than 1 box checked
046	Insurance Class Code	P. 7, Ques. G	1120L only 1 = life insurance 2 = health or accident insurance 3 = fraternal or assessment association 4 = burial or other insurance co. 0 = no box or more than 1 box checked
1050	Life Ins. Reserves as % Total Reserves	Form 1120L: P. 7, Ques. H	1120L only rounded to the nearest whole percent
1055	Separate Accounts	Form 1120L: A.S., P. 14, Exh. 13, L. 23A	1120L only amount present on A.S. = 1 no amount on A.S. [illegible]
1300	Tax Base Code		1120PC only 1 = filed on 1120PC, IR Code Sec. 831(a) 2 = filed on 1120PC, IR Code Sec. 831(b) 3 = filed on 1120L 4 = filed on 1120
1305	Line 5 Code	1120PC: P. 1 L. 5	1120PC only 1 = Amount on Line 5 0 = Otherwise
1310	Mutual or Stock Code	1120PC: P. 1, L. F	1 = stock 2 = mutual

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2000	Gross Receipts or Sales Less Returns and Allowance	1120: P. 1, L. 1c 1120A: P. 1, L. 1c 1120F: P. 3, Sec. II, L. 1c 1120L: P. 2, Sch. A, Line 1 (net) or A.S., P. 4, Col. 1 The sum of L. 1 + L. 1A + L. 2 + L. 3 + L. 3A 1120PC: Sec. 831(a): Pg. 2, Sch. A., L. 1 or A.S., P. 4, L.1, Col. 1 or P. 5, Sch. E, L. 7 Sec. 831(b): NA 1120-REIT: NA 1120-RIC: NA 1120S: P. 1, L. 1c	Usually listed in tables as business receipts
E2005	Cost of Goods Sold and/or Operations	1120: P. 1, L. 2 1120A: P. 1, L. 2 1120F: P. 3, Sec. II, L. 2 1120L: P. 2, Sch. A, L. 8 or A.S., P. 4, Col. 1 The sum of L. 8 thru L. 16A 1120PC: Sec. 831(a): P. 2, Sch. A, L. 25 or P. 5, Sch. F, L. 10 or A.S., P. 4, L. 2, Col. 1 Sec. 831(b): NA 1120-REIT: NA 1120-RIC: NA 1120S: P. 1, L. 2	This item may have been constructed from other return information when Gross Receipts are present and Cost of Goods is not present.
E2010	Interest	1120: P. 1, L. 5 1120A: P. 1, L. 5 1120F: P. 3, Sec. II, L. 5 1120L: P. 2, Sch. C, L. 1 or A.S., P. 8, Exh. 3, Col. 7, The sum of L. 1 + L. 2 + L. 3 + L. 5 + L. 6 + L. 7.1	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2010 *Continued*		1120PC: Section 831(a): P. 2, Sch. A, L. 3(c) or A.S., P. 6, Pt. I, Col. 8 The sum of L. 1 + L. 1.2 + L. 1.3 + L. 3 + L. 5 + L. 6.1 + L. 6.2 Section 831(b): P. 3, Sch. B, Pt. I, L. 1c or A.S., P. 6, Pt. I, Col. 8 The sum of L. 1 + L. 1.2 + L. 1.3 + L. 3 + L. 5 + L. 6.1 + L. 6.2	
		1120-REIT: P. 1, L. 2	
		1120-RIC: P. 1, L. 2	
		1120S: NA	
E2015	Gross Rents	1120: P. 1, L. 6	
		1120A: P. 1, L. 6	
		1120F: P. 3, Sec. II, L. 6	
		1120L: P. 2, Sch. C, L. 3 or A.S., P. 8, Exh. 3, L. 4, Col. 7	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 4 or A.S., P. 6, Part I, Col. 8, L. 4 Sec. 831(b): P. 3, Sch. B, Pt. I, L. 3 or A.S., P. 6, Pt. I, Col. 8, L. 4	
		1120-REIT: P. 1, L. 4	
		1120-RIC: NA	
		1120S: NA	
E2020	Gross Royalties	1120: P. 1, L. 7	
		1120A: P. 1, L. 7	
		1120F: P. 3, Sec. II, L. 7	
		1120L: P. 2, Sch. C, L. 4 or A.S., P. 8, Exh. 3, Col. 7, L. 9.1	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 5 or A.S., P. 4 and/or 6 when identified Sec. 831(b): P. 3, Sch. B, Pt. I, L. 4 or A.S., P. 4 and/or 6 when identified	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2020 *Continued*		1120-REIT: NA	
		1120-RIC: NA	
		1120S: NA	
E2025	Net Ordinary Gain or Loss (+/−)	1120: P. 1, L. 9	
		1120A: P. 1, L. 9	
		1120F: P.3, Sec. II, L. 9	
		1120L: F. 4797, P. 1, Pt. II, L. 18 or Attached Schedule for F. 1120L, P. 2, Sch. A, L. 6 when identified	
		1120PC: Sec. 831(a): F. 4797, L. 18 (for losses) or P. 2, Sch. A, L. 7 (for gains) or A.S., P. 4, Col. 1, when identified Sec. 831(b): F. 4797, L. 18 or A.S., P. 4, Col. 1, when identified	
		1120-REIT: P. 1, L. 6	
		1120-RIC: P. 1, L. 6	
		1120S: P. 1, L. 4 F. 4797, Pt. II, L. 18	
E2030	Other Income	1120: P. 1, L. 10	
		1120A: P. 1, L. 10	
		1120F: P. 3, Sec. II, L. 10	
		1120L: The sum of: E2035 − E2000 + E2005 − E2010 − E2015 − E2020 − E2575 − E2580 − E2025 − E2281	
		1120PC: Sec. 831(a): P. 2, Sch. A, the sum of L. 8 thru L. 12 or A.S., P. 4, Col. 1, the sum of L. 10 thru L. 12 Sec. 831(b): P. 3, Sch. B, Pt. I, L. 6 + amount on L. 5 not in E2025 or A.S., P. 4, Col. 1, the sum of L. 10 thru L. 12	
		1120-REIT: P. 1, L. 7	

LEMENT UMBER	ITEM	SOURCE	REMARKS
030 *ntinued*		1120-RIC: P. 1, L. 7	
		1120S: P. 1, L. 5	
035	Total Income (+/−)	1120: P. 1, L. 11	
		1120A: P. 1, L. 11	
		1120F: P. 3, Sec. II, L. 11	
		1120L: E2000 − E2005 + E2580 − E2530 + E5070 + P. 2, Sch. A, L. 2 + L. 3 + L. 6	
		1120PC: Sec. 831(a) the sum of E2000 − E2005 + E2281 + E2010 + E2015 + E2020 + E2575 + E2580 +/− E2025 + E2030 Sec. 831(b): the sum as for Sec. 831(a)	
		1120-REIT: P. 1, L. 8	
		1120-RIC: P. 1, L. 8	
		1120S: P. 1, L. 6	
2040	Compensation of Officers	1120: P. 1, L. 12 or P. 2, Sch. E, Col. (F), Total	
		1120A: P. 1, L. 12	
		1120F: P. 3, Sec. II, L. 12	
		1120L: Attached Sch. S, Col. 4, Total or A.S., P. 34, Sch. G, Col. 3	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 14 or Attached Sch. I (P. 7) or A.S., P. 11, Col. 4, L. 2f, 3, 8 and 21 Sec. 831(b): Amount if used in the company's computation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I)	
		1120-REIT: P. 1, L. 9	
		1120-RIC: P. 1, L. 9	
		1120S: P. 1, L. 7	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2045	Salaries and Wages	1120: P. 1, L. 13c	
		1120A: P. 1, L. 13c	
		1120F: P. 3, Sec. II, L. 13c	
		1120L: NA	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 15c + any identifiable amounts The sum of: +A.S., P. 11, L. 2(f) and Line 8, Col. 4 + any identifiable amounts on Lines 3 and 21 Sec. 831(b): Amount if used in the company's computation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I).	
		1120-REIT: P. 1, L. 10c	
		1120-RIC: P. 1, L. 10c	
		1120S: P. 1, L. 8c	
E2050	Repairs	1120: P. 1, L. 14	
		1120A: P. 1, L. 14	
		1120F: P. 3, Sec. II, L. 14	
		1120L: A.S., P. 9, Ex. 5, Col. 5	
		1120PC: Sec. 831(a): Sch. attached to P. 2, L. 30 or A.S., P. 11, Col. 4 Sec. 831(b): Amount if used in the company's computation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I).	
		1120-REIT: P. 1, L. 11	
		1120-RIC: NA	
		1120S: P. 1, L. 9	
E2055	Bad Debts	1120: P. 1, L. 15	
		1120A: P. 1, L. 15	
		1120F: P. 3, Sec. II, L. 15	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2055 *Continued*		1120L: A.S., P. 9, Ex. 5, L. 7.2, Col. 5 *plus* amount shown on line as "recovered"	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 16 or A.S., P. 4, L. 10 Sec. 831(b): Amount if used in the company's computation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I).	
		1120-REIT: P. 1, L. 12	
		1120-RIC: NA	
		1120S: P. 1, L. 10	
E2060	Rents Paid	1120: P. 1, L. 16	
		1120A: P. 1, L. 16	
		1120F: P. 3, Sec. II, L. 16	
		1120L: A.S., P. 9, Ex. 5, L. 1, Col. 5	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 17 or A.S., P. 11, Col. 4, L. 13 Sec. 831(b): Amount if used in the company's compupation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I).	
		1120-REIT: P. 1, L. 13	
		1120-RIC: P. 1, L. 11	
		1120S: P. 1, L. 11	
E2065	Taxes Paid	1120: P. 1, L. 17	
		1120A: P. 1, L. 17	
		1120F: P. 3, Sec. II, L. 17	
		1120L: A.S., P. 9, Ex. 6, L. 10, Col. 5	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 18 + any identifiable amounts in schedule attached for L. 30, P. 2 or The sum of: +A.S., P. 11, L. 18(e), Col. 4 +A.S., P. 11, L. 20, Col. 4	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2065 *Continued*		Sec. 831(b): Amount if used in the company's computation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I)	
		1120-REIT: P. 1, L. 14	
		1120-RIC: P. 1, L. 12	
		1120S: P. 1, L. 12	
E2070	Interest Paid	1120: P. 1, L. 18	
		1120A: P. 1, L. 18	
		1120F: P. 3, Sec. II, L. 18	
		1120L: Sch. attached to Sch. A, P. 2, L. 14 when identified or A.S., P. 9, Ex. 5, Col. 5, when identified	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 19 + any identifiable amounts in schedule attached for L. 30, P. 2 or A.S., P. 11, Col. 4, identifiable amounts	
		Sec. 831(b): P. 3, Sch. B, Pt. I, L. 14 or Attached Schedules from Part I	
		1120-REIT: P. 1, L. 15	
		1120-RIC: P. 1, L. 13	
		1120S: NA	
E2075	Contributions	1120: P. 1, L. 19	
		1120A: P. 1, L. 19	
		1120F: P. 3, Sec. II, L. 19	
		1120L: Sch. attached to P. 2, Sch. A, L. 14 or A.S. P. 9. Ex. 5, Col. 5 when identified	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 20 or A.S., P. 11, Col. 4 (identifiable amounts)	
		Sec. 831(b): Amount if used in the company's computation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I).	
		1120-REIT: NA	
		1120-RIC: NA	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2075 *Continued*		1120S: NA	
E2085	Net Depreciation	1120: P. 1, L. 21b	
		1120A: P. 1, L. 21b	
		1120F: P. 3, Sec. II, L. 22	
		1120L: Attached schedules to P. 2, Sch. A, L. 14 or F. 4562, Pt. I, L. 10, Col. F or A.S., P. 8, Ex. 2, L. 4	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 21 or F. 4562, L. 12, Col. F or A.S., P. 6, Pt. I, "Deductions Column", Line 12	
		Sec. 831(b): P. 3, Sch. B, Pt. I, L. 11	
		1120-REIT: P. 1, L. 16	
		1120-RIC: P. 1, L. 14	
		1120S: P. 1, L. 14c	
E2090	Depletion	1120: P. 1, L. 22	
		1120A: When identified on attached schedule or where reported	
		1120F: P. 3, Sec. II, L. 23	
		1120L: Attached schedules to P. 2, Sch. A, L. 14 or A.S., P. 8, Exh. 2 and P. 9, Exh. 5, Col. 5, when identified	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 22 or A.S. P. 6, Pt. I, or P. 11, Col. 4	
		Sec. 831(b): P. 3, Sch. B, Pt. I, L. 12 or attached schedules	
		1120-REIT: NA	
		1120-RIC: NA	
		1120S: P. 1, L. 15	
E2095	Advertising	1120: P. 1, L. 23	
		1120A: When identified on attached schedule or where reported	
		1120F: P. 3, Sec. II, L. 24	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2095 *Continued*		1120L: Attached schedules to P. 2, Sch. A, L. 14 or A.S., P. 9, Exh. 5, L. 5.2, Col. 5	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 30, when identified or A.S., P. 11, L. 9, Col. 4 Sec. 831(b): Amount if it was used in the company's computation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I).	
		1120-REIT: P. 1, L. 17	
		1120-RIC: P. 1, L. 15	
		1120S: P. 1, L. 16	
E2100	Pension, Profit-Sharing Etc., Plans	1120: P. 1, L. 24	
		1120A: When identified on attached schedule or where reported	
		1120F: P. 3, Sec. II, L. 25	
		1120L: Amounts identified on attachment, P. 2, Sch. A, L. 14 or A.S., P. 9, Ex. 5, Col. 5 The sum of: L. 3.11 + 3.12	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 23 or A.S., P. 11, L. 9, Col. 4 if identified Sec. 831(b): Amount if used in the company's computation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I).	
		1120-REIT: NA	
		1120-RIC: NA	
		1120S: P. 1, L. 17	
E2105	Employee Benefit Programs	1120: P. 1, L. 25	
		1120A: When identified on attached schedule or where reported	
		1120F: P. 3, Sec. II, L. 26	
		1120L: Schedule attached to P. 2, Sch. A, L. 14 or A.S., P. 9, Ex. 5, Col. 5 The sum of: L. 3.21 + 3.22	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
2105 *ontinued*		1120PC: Sec. 831(a): P. 2, Sch. A, L. 24 + any identifiable amounts in attached schedule for L. 30, P. 2 or A.S., P. 11, L. 9, Col. 4 Sec. 831(b): Amount if used in the company's compupation of "Taxable Investment Income" (P. 3, Sch. B, Pt. I).	
		1120-REIT: NA	
		1120-RIC: NA	
		1120S: P. 1, L. 18	
2110	Other Deductions	1120: P. 1, L. 26	
		1120A: P. 1, L. 22	
		1120F: P. 3, Sec. II, L. 27	
		1120L: E2130 minus abs. value E2025 minus the sum of: E2040 thru 2105	
		1120PC: 831(a) and 831(b) E2130 minus sum of specific deduction items (E2040 thru E2105)	
		1120-REIT: P. 1, L. 18	
		1120-RIC: P. 1, the sum of: L. 16 thru L. 22	
		1120S: P. 1, L. 19	
E2115	Intangible Drilling Costs—Prod.	Giant returns *only*	1120A: NA
		Any amount in E2115 should be included in Other Deductions, Cost of Goods Sold Schedule, or taxpayer's own schedule	
E2120	Intangible Drilling Costs—Non-Prod.	Giant returns *only*	1120A: NA
		Any amount in E2120 should be included in Other Deductions, Costs of Goods sold schedule, or taxpayer's own schedule	
E2125	Intangible Drilling Costs Unident or Amort of	Giant returns *only*	1120A: NA
		Any amount in E2125 should be included in Other Deductions, Cost of Goods Sold Schedule, or taxpayer's own schedule	
E2130	Total Deductions	1120: P. 1, L. 27	
		1120A: P. 1, L. 23	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2130 *Continued*		1120F: P. 3, Sec. II, L. 28	
		1120L: E2035 minus E2135	
		1120PC: 831(a) and 831(b) E2035 minus E2135	
		1120-REIT: P. 1, L. 19	
		1120-RIC: P. 1, L. 23	
		1120S: P. 1, L. 20	
E2135	Net Income (+/−)	1120: P. 1, L. 28	
		1120A: P. 1, L. 24	
		1120F: P. 3, Sec. II, L. 29	
		1120L: The sum of: P. 2, Sch. A, L. 15 + L. 16 + L. 18	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 34 Sec. 831(b): P. 3, Sch. B, Pt. I, L. 19	
		1120-REIT: P. 1, L. 20	
		1120-RIC: P. 1, L. 24	
		1120S: P. 1, L. 21	
E2140	Net Operating Loss Deduction (NOLD)	1120: P. 1, L. 29a	
		1120A: P. 1, L. 25a	
		1120F: P. 3, Sec. II, L. 30a	
		1120L: P. 2, Sch. A, L. 16	
		1120PC: Sec. 831(a): P. 2, Sch. A, L. 35b Sec. 831(b): NA	
		1120-REIT: P. 1, L. 21a	
		1120-RIC: NA	
		1120S: NA	

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ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2145	Income Subject to Tax	1120:	For regular tax: P. 1, L. 30	
		1120A:	For regular tax: P. 1, L. 26	
		1120F:	For regular tax: P. 3, Sec. II, L. 31	
		1120L:	For regular tax: P. 1, L. 4	
		1120PC:	For regular tax: Sec. 831(a): P. 1, L. 1 Sec. 831(b): P. 1, L. 2	
		1120-REIT:	For regular tax: P. 1, L. 22	
		1120-RIC:	For regular tax: P. 1, L. 26	
		1120S:	NA	
E2150	1987 Overpayment Credited to Estimated Tax	1120:	P. 1, L. 32a or F. 7004, L. 4a	
		1120A:	P. 1, L. 28a or F. 7004, L. 4a	
		1120F:	P. 1, L. 7a or F. 7004, L. 4a	
		1120L:	P. 1, L. 14a or F. 7004, L. 4a	
		1120PC:	P. 1, L. 14a	
		1120-REIT:	P. 1, L. 24a	
		1120-RIC:	P. 1, L. 28a	
		1120S:	NA	
E2155	1988 Estimated Tax Payments	1120:	P. 1, L. 32b or F. 7004, L. 4b	
		1120A:	P. 1, L. 28b or F. 7004, L. 4b	
		1120F:	P. 1, L. 7b or F. 7004, L. 4b	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2155 *Continued*		1120L:	P. 1, L. 14b or F. 7004, L. 4b	
		1120PC:	P. 1, L. 14b	
		1120-REIT:	P. 1, L. 24b	
		1120-RIC:	P. 1, L. 28b	
		1120S:	NA	
E2156	1988 Estimated Tax Payments (PC)	1120L:	P. 1, L. 14c	1120L only
E2160	Refund of 1988 Estimated Tax	1120:	P. 1, L. 32c, first column or F. 4466, L. 9 or F. 7004, L. 4c	
		1120A:	P. 1, L. 28c, first column or F. 4466, L. 9 or F. 7004, L. 4c	
		1120F:	P. 1, L. 7c, first column or F. 4466, L. 9 or F. 7004, L. 4c	
		1120L:	P. 1, L. 14c, first column or F. 4466, Pt. II, L. 3 or F. 7004, L. 4c, first column	
		1120PC:	P. 1, L. 14d	
		1120-REIT:	P. 1, L. 24c	
		1120-RIC:	P. 1, L. 28c	
		1120S:	NA	
E2165	Tax Deposited with Form 7004	1120:	P. 1, L. 32e	
		1120A:	P. 1, L. 28e	
		1120F:	P. 1, L. 7d	
		1120L:	P. 1, L. 14d or F. 7004, L. 6	
		1120PC:	P. 1, L. 14f	
		1120-REIT:	P. 1, L. 24e	
		1120-RIC:	P. 1, L. 28e	
		1120S:	P. 1, L. 23a	
E2170	Credit from Regulated Investment Co.	1120:	P. 1, L. 32f	
		1120A:	P. 1, L. 28f	

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ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2170 *Continued*		1120F:	P. 1, L. 7e	
		1120L:	P. 1, L. 14e or F. 2439	
		1120PC:	P. 1, L. 14h when identified	
		1120-REIT:	P. 1, L. 24f	
		1120-RIC:	P. 1, L. 28f	
		1120S:	NA	
E2175	U.S. Tax on Special Fuels	1120:	P. 1, L. 32g	
		1120A:	P. 1, L. 28g	
		1120F:	P. 1, L. 7f	(refund)
		1120L:	P. 1, L. 14f or F. 4136, L. 10 or F. 7004, L. 4e	
		1120PC:	P. 1, L. 14h when identified	
		1120-REIT:	P. 1, L. 24g	
		1120-RIC:	P. 1, L. 28g	
		1120S:	P. 1, L. 23b	
E2180	Overpaid Windfall Profit Tax	1120:	P. 1, L. 32h, margin entry or F. 6249, Pt. IV, L. 6	
		1120A:	P. 1, L. 28h, margin entry or F. 6249, Pt. IV, L. 6	
		1120F:	P. 1, L. 8, margin entry or F. 6249, Pt. IV, L. 6	
		1120L:	P. 1, L. 14h or F. 6249, Pt. IV, L. 6	
		1120PC:	P. 1, L. 14h when identified or F. 6249, Pt. IV, L. 6	
		1120-REIT:	P. 1, L. 24h margin entry	
		1120-RIC:	P. 1, L. 28h margin entry	
		1120S:	P. 1, L. 23c, margin entry or F. 6249, Pt. IV, L. 6	
E2184	Penalty for Underpayment of Estimated Tax	1120:	P. 1, L. 33	
		1120A:	P. 1, L. 29	
		1120F:	F. 2220, P. 2, L. 32	

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E2184 *Continued*		1120L:	P. 1, L. 16	
		1120PC:	P. 1, L. 15	
		1120-REIT:	P. 1, L. 25	
		1120-RIC:	P. 1, L. 29	
		1120S:	NA	
E2185	Tax Due	1120:	P. 1, L. 34	
		1120A:	P. 1, L. 30	
		1120F:	P. 1, L. 9	Excludes Section I tax and U.S. tax paid or withheld at source
		1120L:	P. 1, L. 17	
		1120PC:	P. 1, L. 16	
		1120-REIT:	P. 1, L. 26	
		1120-RIC:	P. 1, L. 30	
		1120S:	P. 1, L. 24	
E2190	Overpayment of Tax	1120:	P. 1, L. 35	
		1120A:	P. 1, L. 31	
		1120F:	P. 1, L. 10	Excludes Section I tax and U.S. tax paid or withheld at source
		1120L:	P. 1, L. 18	
		1120PC:	P. 1, L. 17	
		1120-REIT:	P. 1, L. 27	
		1120-RIC:	P. 1, L. 31	
		1120S:	P. 1, L. 25	
E2191	Adjustments to Tax Due/ Overpayment	1120:	P. 1, L. 34, margin entry	
		1120A:	P. 1, L. 30, margin entry	
		1120F:	P. 1, L. 9, margin entry	
		1120L:	P. 1, margin entry	
		1120PC:	P. 1, margin entry	
		1120-REIT:	P. 1, L. 26, margin entry	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2191 *Continued*		1120-RIC: P. 1, L. 30, margin entry	
		1120S: P. 1, L. 24, margin entry	
E2195	Inventory at Beginning of Year, Schedule A	1120: P. 2, Sch. A, L. 1	
		1120A: NA	
		1120F: P. 3, Sch. A, L. 1	
		1120L: NA	
		1120PC: NA	
		1120-REIT: NA	
		1120-RIC: NA	
		1120S: P. 2, Sch. A, L. 1	
E2200	Purchases (+/−)	1120: P. 2, Sch. A, L. 2	
		1120A: P. 2, Part I, Question J(1)(a)	
		1120F: P. 3, Sch. A, L. 2	
		1120L: NA	
		1120PC: NA	
		1120-REIT: NA	
		1120-RIC: NA	
		1120S: P. 2, Sch. A, L. 2	
E2205	Cost Of Labor	1120: P. 2, Sch. A, L. 3	
		1120A: NA	
		1120F: P. 3, Sch. A, L. 3	
		1120L: NA	
		1120PC: NA	
		1120-REIT: NA	
		1120-RIC: NA	
		1120S: P. 2, Sch. A, L.3	
E2207	Additional Sect. 263A Costs (+/−)	1120: P. 2, Sch. A, L. 4a	
		1120A: P. 2, Pt. I, Question J(1)(b)	
		1120F: P. 3, Sch. A, L. 4a	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2207 *Continued*		1120L:	NA	
		1120PC:	NA	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	P. 2, Sch. A, L. 4a	
E2209	Other Costs	1120:	P. 2, Sch. A, L. 4b	
		1120A:	P. 2, Pt. I, Question J(1)(c)	
		1120F:	P. 3, Sch. A, L. 4b	
		1120L:	NA	
		1120PC:	NA	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	P. 2, Sch. A, L. 4b	
E2210	Total (lines 1-4b), Schedule A	1120:	P. 2, Sch. A, L. 5	
		1120A:	NA	
		1120F:	P. 3, Sch. A, L. 5	
		1120L:	NA	
		1120PC:	NA	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	P. 2, Sch. A, L.5	
E2212	Inventory at End of Year	1120:	P. 2, Sch. A, L. 6	
		1120A:	NA	
		1120F:	P. 3, Sch. A, L. 6	
		1120L:	NA	
		1120PC:	NA	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	P. 2, Sch. A, L. 6	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2215	LIFO Inventories, Schedule A	1120:	P. 2, Sch. A, L. 8c	If no amount, see E0145 for percent of inventory computed under LIFO for: 1120, 1120F, 1120S
		1120A:	NA	
		1120F:	P. 3, Sch. A, L. 8c	
		1120L:	NA	
		1120PC:	NA	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	P. 2, Sch. A, L. 8c	
E2218	Div. from Less Than 20% Owned Domestic Corporations—70% Deduction	1120:	P. 2, L. 1, Col. (A)	
		1120A:	P. 1, L. 4	
		1120F:	P. 4, L. 1, Col. (A)	
		1120L:	P. 3, Sch. G, L. 1, Col. (A)	
		1120PC:	P. 4, Sch. C, L. 1, Col. (3)	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	
E2219	Div. from GTEQ 20% Owned Domestic Corporations—80% Deduction	1120:	P. 2, L. 2, Col. (A)	
		1120A:	P. 1, L. 4	
		1120F:	P. 4, L. 2, Col. (A)	
		1120L:	P. 3, Sch. G, L. 2, Col. (A)	
		1120PC:	P. 4, Sch. C, L. 2, Col. (3)	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	
E2221	Debt Financed Stock of Domestic Corps.	1120:	P. 2, Sch. C, L. 3, Col. (A)	
		1120A:	NA	
		1120F:	P. 4, Sch. C, L. 3, Col. (A)	
		1120L:	P. 3, Sch. G, L. 3, Col. (A)	
		1120PC:	P. 4, Sch. C, L. 3, Col. (3)	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2221 *Continued*		1120-REIT: NA	
		1120-RIC: NA	
		1120S: NA	
E2222	Deduction for Debt Financed Stock	1120: P. 2, Sch. C, L. 3, Col. (C)	
		1120A: NA	
		1120F: P. 4, Sch. C, L. 3, Col. (C)	
		1120L: P. 3, Sch. G, L. 3 Col. C *times* P. 3, Sch. G, L. 11	
		1120PC: P. 4, Sch. C, L. 17, Col. 3	
		1120-REIT: NA	
		1120-RIC: NA	
		1120S: NA	
E2223	Dividends on Certain Pref. Stock of Less-Than-20%-Owned Public Utilities	1120: P. 2, Sch. C, L. 4, Col. (A)	
		1120A: NA	
		1120F: P. 4, Sch. C, L. 4, Col. (A)	
		1120L: P. 3, Sch. G, L. 4 Col. (A)	
		1120PC: P. 4, Sch. C, L. 4, Col. (3)	
		1120-REIT: NA	
		1120-RIC: NA	
		1120S: NA	
E2224	Dividends on Certain Pref. Stock of GTEQ 20% Owned Public Utilities	1120: P. 2, Sch. C, L. 5, Col. (A)	
		1120A: NA	
		1120F: P. 4, Sch. C, L. 5, Col. (A)	
		1120L: P. 3, Sch. G, L. 5 Col. (A)	
		1120PC: P. 4, Sch. C, L. 5, Col. (3)	
		1120-REIT: NA	
		1120-RIC: NA	
		1120S: NA	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
2228	Dividends from less-than-20% owned Foreign Corporations and FSC's—70% Deduction	1120:	P. 2, Sch. C, L. 6, Col. (A)	
		1120A:	NA	
		1120F:	P. 4, Sch. C, L. 6, Col. (A)	
		1120L:	P. 3, Sch. G, L. 6 Col. (A)	
		1120PC:	P. 4, Sch. C, L. 6, Col. (3)	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	
2229	Div. from GTEQ 20% Owned For. Corp. & FSC's—80% Deduction	1120:	P. 2, Sch. C, L. 7, Col. (A)	
		1120A:	NA	
		1120F:	P. 4, Sch. C, L. 7, Col. (A)	
		1120L:	P. 3, Sch. G, L. 7 Col. (A)	
		1120PC:	P. 4, Sch. C, L. 7, Col. (3)	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	
E2235	Foreign Subsidiaries Subject to 100% Deduction	1120:	P. 2, Sch. C, L. 8, Col. (A)	
		1120A:	NA	
		1120F:	NA	
		1120L:	P. 3, Sch. G, L. 8, Col. (A)	
		1120PC:	P. 4, Sch. C, L. 8, Col. (3)	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	
E2240	Total Dividends Received Deduction	1120:	P. 2, Sch. C, L. 9, Col. (C)	
		1120A:	P. 1, L. 25(b)	
		1120F:	P. 4, Sch. C, L. 8, Col. (C)	
		1120L:	P. 3, Sch. G, L. 15, Col. (C) minus E2250	

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ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2240 *Continued*		1120PC:	P. 4, Sch. C, L. 23, Col. (3)	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	
E2241	Div. from Dom. Corp. rec'd by SBIC'S under 1958 Act	1120:	P. 2, L. 10, Col. (A) (Industry code 6744 only)	
		1120A:	NA	
		1120F:	NA	
		1120L:	NA	
		1120PC:	NA	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	
E2242	Ded. for Dividends from Dom. Corporations Rec'd by SBIC'S under 1958 Act	1120:	P. 2, L. 10, Col. (C) (Industry code 6744 only)	
		1120A:	NA	
		1120F:	NA	
		1120L:	NA	
		1120PC:	NA	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	
E2243	Div. from Cert. FSC's subj. to 100% Deduction	1120:	P. 2, L. 11, Col. (A)	
		1120A:	NA	
		1120F:	NA	
		1120L:	P. 3, Sch. G, L. 8, Col. (A)	
		1120PC:	P. 4, Sch. C, L. 8, Col. (3), amounts identifiable	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2244	Ded. for Dividends of Cert. FSC's that are subj. to 100% Ded.	1120:	P. 2, Sch. C, L. 11, Col. (C)	
		1120A:	NA	
		1120F:	NA	
		1120L:	P. 3, Sch. G, L. 8, Col. (C) *times* L. 11	
		1120PC:	P. 4, Sch. C, L. 22, Col. (C), amounts identifiable	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120S:	NA	
E2245	Dividends Rec'd Affiliated Groups Subject to 100% Deduction	1120:	P. 2, Sch. C, L. 12, Col. (A)	
		1120A:	NA	
		1120F:	NA	
		1120L:	P. 3, Sch. G, L. 9, Col. (A) plus L. 10, Col. a	
		1120PC:	P. 4, Sch. C, L. 9, Col. (3)	
		1120S:	NA	
E2250	Special Deductions Affil. Groups Subj. to 100% Deduction	1120:	P. 2, Sch. C, L. 12, Col. (C)	
		1120A:	NA	
		1120F:	NA	
		1120L:	Sum of: P.3, Sch. G, L. 9, Col. C *times* P. 3, Sch. G, L. 11 *plus* P. 3, Sch. G, L. 13, Col. C	
		1120PC:	P. 4, Sch. C, L. 24, Col. (3)	
		1120S:	NA	
E2255	Other Foreign Dividends	1120:	P. 2, Sch. C, L. 13, Col. (A)	
		1120A:	NA	
		1120F:	P. 4, Sch. C, L. 9, Col. (A)	
		1120L:	P. 3, Sch. G, L. 14, when identified	
		1120PC:	P. 4, Sch. C, L. 10, Col. (c)	
		1120S:	NA	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2260	Includable Income from Controlled Foreign Corporations	1120:	P. 2, Sch. C, L. 14, Col. (A)	
		1120A:	NA	
		1120F:	NA	
		1120L:	P. 3, Sch. G, L. 14 when identified	
		1120PC:	P. 4, Sch. C, L. 11, Col. (3)	
		1120S:	NA	
E2265	Foreign Dividend Gross-up (Sec. 78)	1120:	P. 2, Sch. C, L. 15, Col. (A)	
		1120A:	NA	
		1120F:	P. 4, Sch. C, L. 10, Col. (A)	
		1120L:	P. 3, Sch. G, L. 14 when identified	
		1120PC:	P. 4, Sch. C, L. 12, Col. (3)	
		1120S:	NA	
E2270	Dividends From IC-DISC or Former DISC	1120:	P. 2, Sch. C, L. 16, Col. (A)	
		1120A:	NA	
		1120F:	P. 4, Sch. C, L. 11, Col. (A)	
		1120L:	P. 3, Sch. G, L. 14 when identified	
		1120PC:	P. 4, Sch. C, L. 13, Col. (3)	
		1120S:	NA	
E2275	Other Dividends	1120:	P. 2, Sch. C, L. 17, Col. (A)	
		1120A:	NA	
		1120F:	P. 4, Sch. C, L. 12, Col. (A)	
		1120L:	P. 3, Sch. G, L. 14, when not elsewhere allocated	
		1120PC:	P. 4, Sch. C, L. 13, Col. (3) not included in E2270	
		1120S:	NA	
E2280	Public Utilities Dividends Paid Deduction	1120:	P. 2, Sch. C, L. 18, Col. (C)	
		1120A:	NA	

LEMENT UMBER	ITEM	SOURCE	REMARKS
280 *ntinued*		1120F: P. 4, Sch. C, L. 13, Col. (C)	
		1120L: NA	
		1120PC: NA	
		1120S: NA	
2281	Total Dividends	1120: P. 1, L. 4 or P. 2, Sch. C, L. 19	
		1120A: NA	
		1120F: P. 4, Sch. C, L. 14 or P. 3, L. 4	
		1120L: P. 3, Sch. G, L. 15 Col. (A)	
		1120PC: P. 4, Sch. C, L. 14, Col. (3)	
		1120-REIT: P. 1, L. 1	
		1120-RIC: P. 1, L. 1	
		1120S: NA	
2301	Share of Add'l 5% Tax (not to exceed $11,750)	1120: Sch. J, L. 2b	
		1120A: Sch. J, L. 2b	
		1120F: Sch. J, L. 2b	
		1120L: P. 1, L. 5b	
		1120PC: P. 1, L. 3b	
		1120-REIT: Sch. J, L. 2b	
		1120-RIC: Sch. J, L. 2b	
		1120S: NA	
E2302	Tax Bracket 2a(i)	1120: P. 3, Sch. J, L. 2a(i)	
		1120A: NA	
		1120F: P. 4, Sch. J, L. 2a(i)	
		1120L: P. 1, L. 5a(i)	
		1120PC: P. 1, L. 3a(i)	
		1120S: NA	
E2304	Tax Bracket 2a(ii)	1120: P. 3, Sch. J, L. 2a(ii)	
		1120A: NA	
		1120F: P. 4, Sch. J, L. 2a(ii)	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2304 *Continued*		1120L:	P. 1, L. 5a(ii)	
		1120PC:	P. 1, L. 3a(ii)	
		1120S:	NA	
E2305	Income Tax	1120:	P. 3, Sch. J, L. 3	
		1120A:	P. 2, Pt. I, L. 1	
		1120F:	P. 4, Sch. J, L. 3	
		1120L:	P. 1, L. 6	
		1120PC:	P. 1, L. 4	
		1120-REIT:	P. 3, Sch. J, L. 3(a)	
		1120-RIC:	P. 2, Sch. J, L. 3(a)	
		1120S:	P. 1, L. 22b	
E2306	Control Group Add'l Tax Amount	1120:	Sch. J, L. 2b	only present when E0170 = 1
		1120A:	NA	
		1120F:	NA	
		1120L:	P. 1, L. 5b	
		1120PC:	P. 1, L. 3b	
		1120-REIT:	Sch. J, L. 2b	
		1120-RIC:	Sch. J, L. 2b	
		1120S:	NA	
E2310	Foreign Tax Credit	1120:	P. 3, Sch. J, L. 4a	
		1120A:	NA	
		1120F:	P. 4, Sch. J, L. 4a	
		1120L:	P. 1, L. 7a	
		1120PC:	P. 1, L. 7a	
		1120-REIT:	P. 3, Sch. J, L. 4(a)	
		1120-RIC:	P. 2, Sch. J, L. 4(a)	
		1120S:	NA	

LEMENT UMBER	ITEM	SOURCE		REMARKS
2335	Possessions Tax Credit	1120:	P. 3, Sch. J, L. 4b	
		1120A:	NA	
		1120F:	NA	
		1120L:	P. 1, L. 7b, when identified	
		1120PC:	P. 1, L. 7b, when identified	
		1120S:	NA	
		1120-RIC:	NA	
		1120-REIT:	NA	
2340	Prior Year Minimum Tax Credit	1120:	P. 3, Sch. J, L. 4f	
		1120A:	P. 2, Pt. I, L. 2b	
		1120F:	P. 4, Sch. J, L. 4e	
		1120L:	P. 1, L. 7 or 8	
		1120PC:	P. 1, L. 7d	
		1120-REIT:	P. 3, Sch. J, L. 4c	
		1120-RIC:	P. 2, Sch. J, L. 4c	
		1120S:	NA	
E2345	Nonconventional Source Fuel Credit	1120:	P. 3, Sch. J, L. 4d	
		1120A:	NA	
		1120F:	P. 4, Sch. J, L. 4b	
		1120L:	P. 1, L. 7b, when identified	
		1120PC:	P. 1, L. 7b, when identified	
		1120S:	NA	
		1120-RIC:	NA	
		1120-REIT:	NA	
E2350	Personal Holding Company Tax	1120:	P. 3, Sch. J, L. 7	
		1120A:	NA	
		1120F:	P. 1, L. 4	
		1120L:	NA	
		1120PC:	NA	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2350 *Continued*		1120S:	NA	
		1120-RIC:	P. 2, Sch. J, L. 6	
		1120-REIT:	P. 3, Sch. J, L. 6	
E2355	Recapture of Investment Credit	1120:	P. 3, Sch. J, L. 8	
		1120A:	P. 2, Pt. I, L. 5	
		1120F:	P. 4, Sch. J, L. 7	
		1120L:	P. 1, L. 11	
		1120PC:	P. 1, L. 10	
		1120-REIT:	P. 3, Sch. J, L. 7	
		1120-RIC:	P. 2, Sch. J, L. 7	
		1120S:	P. 1, margin to left of L. 22c	
E2356	Recapture of Low-Income Housing Credit	1120:	P. 3, Sch. J, L. 8	
		1120A:	P. 2, Pt. I, L. 5	
		1120F:	P. 4, Sch. J, L. 7	
		1120L:	P. 1, L. 11	
		1120PC:	P. 1, L. 10	
		1120-REIT:	P. 3, Sch. J, L. 7	
		1120-RIC:	P. 2, Sch. J, L. 7	
		1120S:	P. 1, margin to left of L. 22c	
E2359	Environmental Tax	1120:	P. 3, Sch. J, L. 9b	
		1120A:	NA	
		1120F:	P. 1, L. 5b	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120L:	P. 1, L. 12b	
		1120PC:	P. 1, L. 11b	
		1120S:	NA	
E2360	Alternative Minimum Tax	1120:	P. 3, Sch. J, L. 9a	
		1120A:	P. 2, Pt. I, L. 6	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2360 *Continued*		1120F:	P. 1, L. 5a	
		1120-REIT:	P. 3, Sch. J, L. 8	
		1120-RIC:	P. 2, Sch. J, L. 8	
		1120L:	P. 1, L. 12a	
		1120PC:	P. 1, L. 11a	
		1120S:	NA	
E2361	Total Tax Settlement	1120:	P. 3, Sch. J, L. 10	
		1120A:	P. 2, Pt. I, L. 7	
		1120F:	P. 1, L. 6	
		1120L:	P. 1, L. 13	
		1120PC:	P. 1, L. 13	
		1120-REIT:	P. 3, Sch. J, L. 9	
		1120-RIC:	P. 2, Sch. J, L. 9	
		1120S:	P. 1, L. 22c	
E2362	Adjustments to Income Tax	1120:	P. 3, Sch. J	Either margin entry or on attached schedule
		1120A:	P. 2, Pt. I	
		1120F:	P. 4, Sch. J	
		1120L:	P. 1	
		1120PC:	P. 1	
		1120-REIT:	P. 3, Sch. J	
		1120-RIC:	P. 2, Sch. J	
		1120S:	P. 1, margin entry left of L. 22b	
E2365	Cash	1120:	P. 4, Sch. L, L. 1, Col. (D)	
		1120A:	P. 2, Pt. II, L. 1, Col. (B)	
		1120F:	P. 6, Sch. L, L. 1, Col. (D) (Industry code 6359 only)	
		1120L:	The sum of: +A.S., P. 14, Ex. 13, L. 8.1(a), Col. 1 and 2 +A.S., P. 14, Ex. 13, L. 8.1(b), Col. 1 and 2 plus other amounts identified as "cash" or A.S., P. 2, L. 8.1, Col. 1	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2365 *Continued*		1120PC: P. 8, Sch. L, L. 1, Col. (D) or The sum of: +A.S., P. 12, Ex. 1, L. 6.1(a), Col. 1 and 2 +A.S., P. 12, Ex. 1, L. 6.1(b), Col. 1 and 2 or A.S., P. 2, Col. 1, L. 6.1, + identified amounts + amounts identified as "cash" on other lines or A.S., P. 2, L. 6.1, Col. 1 or P. 8, Sch. L, L. 1, Col. (D)	
		1120-REIT: P. 4, Sch. L, L. 1, Col. (D)	
		1120-RIC: P. 4, Sch. L, L. 1, Col. (D)	
		1120S: P. 4, Sch. L, L. 1, Col. (D)	
E2370	Trade Notes and Accounts Receivable	1120: P. 4, Sch. L, L. 2, Col. (C)	
		1120A: P. 2, Pt. II, L. 2, Col. (B)	
		1120F: P. 6, Sch. L, L. 2, Col. (C) (Industry code 6359 only)	
		1120L: A.S., P. 14, Ex. 13, L. 20.2, Col. 1 and 2 plus amounts identified as trade notes and accounts receivable on other lines or A.S., P. 2, Col. 1, amounts identified	
		1120PC: P. 8, L. 2, Col. (C) or The sum of: +A.S., P. 12, Ex. 1, L. 11, Cols. 1 and 2 +A.S., P. 12, Ex. 1, L. 16, Cols. 1 and 2 +A.S., P. 12, Ex. 1, L. 19.2, Cols. 1 and 2 or The sum of: +A.S., P. 2, L. 11, Col. 1 +A.S., P. 2, L. 16, Col. 1	
		1120-REIT: P. 4, Sch. L, L. 2, Col. (C)	
		1120-RIC: P. 4, Sch. L, L. 2, Col. (C)	
		1120S: P. 4, Sch. L, L. 2, Col. (C)	
E2375	Allowance for Bad Debts	1120: P. 4, Sch. L, L. 2(a), Col. (C)	
		1120A: P. 2, Pt. II, L. 2(a), Col. (B)	

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ELEMENT NUMBER	ITEM	SOURCE		REMARKS
2375 *ontinued*		1120F:	P. 6, Sch. L, L. 2(a), Col. (C) (Industry code 6359 only)	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 2a, Col. (C)	
		1120-REIT:	P. 4, Sch. L, L. 2(a), Col. (C)	
		1120-RIC:	P. 4, Sch. L, L. 2(a), Col. (C)	
		1120S:	P. 4, Sch. L, L. 2(a), Col. (C)	
E2380	Beginning Inventories	1120:	P. 4, Sch. L, L. 3, Col. (B)	
		1120A:	P. 2, Pt. II, L. 3, Col. (A)	
		1120F:	P. 6, Sch. L, L. 3, Col. (B) (Industry code 6359 only)	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 3, Col. (B)	
		1120S:	P. 4, Sch. L, L. 3, Col. (B)	
E2385	Ending Inventories	1120:	P. 4, Sch. L, L. 3, Col. (D)	
		1120A:	P. 2, Pt. II, L. 3, Col. (B)	
		1120F:	P. 6, Sch. L, L. 3, Col. (D) (Industry code 6359 only)	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 3, Col. (D)	
		1120S:	P. 4, Sch. L, L. 3, Col. (D)	
E2390	Investment in Government Obligations	1120:	P. 4, Sch. L, L. 4, Col. (D)	
		1120A:	P. 2, Pt. II, L. 4, Col. (B)	
		1120F:	P. 6, Sch. L, L. 4, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 3, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 3, Col. (D)	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2390 *Continued*		1120L:	A.S., P. 29, Sch. D, L. 1 plus 5 plus 9 plus 13, Col. 2	
		1120PC:	P. 8, Sch. L, L. 4, Col. (D) A.S., P. 29, Sch. D, L. 1 plus 5 plus 9 plus 13, Col. 3	
		1120S:	P. 4, Sch. L, L. 4, Col. (D)	
E2395	Other Current Assets	1120:	P. 4, Sch. L, L. 5, Col. (D)	
		1120A:	P. 2, Pt. II, L. 5, Col. (B)	
		1120F:	P. 6, Sch. L, L. 5, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 4, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 4, Col. (D)	
		1120L:	A.S., P. 14, Ex. 13, Cols. 1 and 2(L. 8.2 plus 11.1 plus 11.2 plus 11.3 plus 20.1 (net) plus 20.4 plus 16 plus 17 plus amounts identified as other current assets or A.S., P. 2, Col. 1, Lines 11.1 plus 11.2 plus 11.3 plus 16 plus 17 plus other amounts identified	
		1120PC:	P. 8, L. 5, Col. (D) or A.S., P. 12, Ex. 1, Cols. 1 and 2, L.6.2 plus L. 9.1 plus 9.2 plus 12 plus 15	
		1120S:	P. 4, Sch. L, L. 5, Col. (D)	
E2400	Loans to Stockholders	1120:	P. 4, Sch. L, L. 6, Col. (D)	
		1120A:	P. 2, Pt. II, L. 6, Col. (B)	
		1120F:	P. 6, Sch. L, L. 6, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 5, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 5, Col. (D)	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 6, Col. (D)	
		1120S:	P. 4, Sch. L, L. 6, Col. (D)	
E2405	Mortgage and Real Estate Loans	1120:	P. 4, Sch. L, L. 7, Col. (D)	
		1120A:	P. 2, Pt. II, L. 7, Col. (B)	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2405 *Continued*		1120F:	P. 6, Sch. L, L. 7, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 6, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 6, Col. (D)	
		1120L:	The sum of: +A.S., P. 14, Ex. 13, L. 3.1 + 3.2, Cols. 1 & 2 or A.S., P. 2, L. 3, Col. 1	
		1120PC:	P. 8, Sch. L, L. 7, Col. (D) or The sum of: +A.S., P. 12, Ex. 1, L. 3(a), Cols. 1 & 2 +A.S., P. 12, Ex. 1, L. 3(b), Cols. 1 & 2 plus identifiable amounts elsewhere on P. 12 or A.S., P. 2, L. 3, Col. 1	
		1120S:	P. 4, Sch. L, L. 7, Col. (D)	
E2410	Other Investments	1120:	P. 4, Sch. L, L. 8, Col. (D)	
		1120A:	When identified on attached schedule or where reported	
		1120F:	P. 6, Sch. L, L. 8, Col (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 7, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 7, Col. (D)	
		1120L:	A.S., P. 14, Ex. 13, Cols. 1 and 2, the total of L. 1, 2.1, 2.2, 4.2, 4.3, 5, 6, 7 and 20.5 *less* E2390 and plus Ex. 13, L. 9 when identified	
		1120PC:	P. 8, Sch. L, L. 8, Col. (D), or A.S., P. 12, Ex. 1, Cols. 1 plus 2, the total of L. 1, 2.1, 2.2, 4.1, 4.2, 5, 7 minus E2390 plus identified amounts	
		1120S:	P. 4, Sch. L, L. 8, Col (D)	
E2415	Buildings and Other Fixed Depreciable Assets	1120:	P. 4., Sch. L, L. 9, Col. (C)	
		1120A:	P. 2, PT. II, L. 8, Col. (B)	
		1120F:	P. 6, Sch. L, L. 9, Col. (C) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 8, Col. (D)	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2415 *Continued*		1120-RIC:	P. 4, Sch. L, L. 8, Col. (D)	
		1120L:	A.S., P. 14, Ex. 13, Cols. 1 and 2, L. 4.1 plus L. 12 plus L. 20.3 when identified	
		1120PC:	P. 8, Sch. L, L. 9, Col. (C), or A.S., P. 12, Ex. 1, Cols. 1 and 2, L. 4.1, L. 4.2, and L. 19.1	
		1120S:	P. 4, Sch. L, L. 9, Col. (C)	
E2420	Accumulated Depreciation	1120:	P. 4, Sch. L, L. 9a, Col. (C)	
		1120A:	P. 2, Pt. II, L. 8a, Col. (B)	
		1120F:	P. 6, Sch. L, L. 9a, Col. (C) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 8a, Col. (C)	
		1120-RIC:	P. 4, Sch. L, L. 8a, Col. (C)	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 9a, Col. (C)	
		1120S:	P. 4, Sch. L, L. 9a, Col. (C)	
E2425	Depletable Assets	1120:	P. 4, Sch. L, L. 10 ,Col. (C)	
		1120A:	When identified on attached schedule or where reported	
		1120F:	P. 6, Sch. L, L. 10, Col. (C) (Industry code 6359 only)	
		1120-REIT:	NA	
		1120-RIC:	NA	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 10, Col. (C)	
		1120S:	P. 4, Sch. L, L. 10, Col. (C)	
E2430	Accumulated Depletion	1120:	P. 4, Sch. L, L. 10(a), Col. (C)	
		1120A:	When identified on attached schedule or where reported	
		1120F:	P. 6, Sch. L, L. 10(a), Col. (C) (Industry code 6359 only)	
		1120-REIT:	NA	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
2430 *ontinued*		1120-RIC: NA	
		1120L: NA	
		1120PC: P. 8, Sch. L, L. 10a, Col. (C)	
		1120S P. 4, Sch. L, L. 10a, Col. (C)	
2435	Land	1120: P. 4, Sch. L, L. 11, Col. (D)	
		1120A: P. 2, Pt. II, L. 9, Col. (B)	
		1120F: P. 6, Sch. L, L. 11, Col. (D) (Industry code 6359 only)	
		1120-REIT: P. 4, Sch. L, L. 9, Col. (D)	
		1120-RIC: P. 4, Sch. L, L. 9, Col. (D)	
		1120L: NA	
		1120PC: P. 8, Sch. L, L. 11, Col. (C)	
		1120S: P. 4, Sch. L, L. 11, Col. (D)	
E2440	Intangible Assets (Amortizable only)	1120: P. 4, Sch. L, L. 12, Col. (C)	
		1120A: When identified on attached schedule or where reported	
		1120F: P. 6, Sch. L, L. 12, Col. (C) (Industry code 6359 only)	
		1120-REIT: P. 4, Sch. L, L. 10, Col. (C)	
		1120-RIC: P. 4, Sch. L, L. 10, Col. (C)	
		1120L: NA	
		1120PC: P. 8, Sch. L, L. 12, Col. (C)	
		1120S: P. 4, Sch. L, L. 12, Col. (C)	
E2445	Accumulated Amortization	1120: P. 4, Sch. L, L. 12a, Col. (C)	
		1120A: When identified on attached schedule or where reported	
		1120F: P. 6, Sch. L, L. 12a, Col. (C) (Industry code 6359 only)	
		1120-REIT: P. 4, Sch. L, L. 10a, Col. (C)	
		1120-RIC: P. 4, Sch. L, L. 10a, Col. (C)	
		1120L: NA	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2445 *Continued*		1120PC:	P. 8, Sch. L, L. 12a, Col. C	
		1120S:	P. 4, Sch. L, L. 12a, Col. (C)	
E2450	Other Assets	1120:	P. 4, Sch. L, L. 13, Col. (D)	
		1120A:	P. 2, Pt. II, L. 10, Col. (B)	
		1120F:	P. 6, Sch. L, L. 13, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 11, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 11, Col. (D)	
		1120L:	A.S., P. 14, Ex. 13, Cols. 1 and 2, sum of L. 13, 14, 15, 18 and 19 plus portion of L. 9 which does not belong in either E2405 or E2410	
		1120PC:	P. 8, Sch. L, L. 13, Col. (D), or The sum of: +A.S., P. 12, Ex. 1, Cols. 1 and 2, L. 10 and L. 13 plus other identifiable assets	
		1120S:	P. 4, Sch. L, L. 13, Col. (D)	
E2452	Total Assets (Beginning of Year)	1120:	P. 4, Sch. L, L. 14, Col. (B)	
		1120A:	P. 2, Pt. II, L. 11, Col. (A)	
		1120F:	P. 6, Sch. L, L. 14, Col. (B) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 12, Col. (B)	
		1120-RIC:	P. 4, Sch. L, L. 12, Col. (B)	
		1120L:	A.S., P. 2, Col. 2, L. 24 or A.S., P. 3, Col. 2, L. 31	
		1120PC:	P. 8, Sch. L, L. 14, Col. (B) or A.S., P. 2, Col. 2, L. 21	
		1120S:	P. 4, Sch. L, L. 14, Col. (B)	
E2455	Total Assets	1120:	P. 4, Sch. L, L. 14, Col. (D)	
		1120A:	Pg. 2, Pt. II, L. 11, Col. (B)	
		1120F:	P. 6, Sch. L, L. 14, Col. (D)	
		1120-REIT:	P. 4, Sch. L, L. 12, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 12, Col. (D)	

LEMENT NUMBER	ITEM	SOURCE		REMARKS
2455 ntinued		1120L:	A.S., P. 14, Ex. 13, L. 22, Cols. 1 & 2 or A.S., P. 2, L. 24, Col. 1	
		1120PC:	P. 8, Sch. L, L. 14, Col. (D) A.S., P. 12, Ex. 1, L. 21, Cols. 1 & 2 or A.S., P. 2, L. 21, Col. 1	
		1120S:	P. 4, Sch. L, L. 14, Col. (D)	
2460	Accounts Payable	1120:	P. 4, Sch. L, L. 15, Col. (D)	
		1120A:	P. 2, Pt. II, L. 12, Col. (B)	
		1120F:	P. 6, Sch. L, L. 15, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 13, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 13, Col. (D)	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 15, Col. (D)	
		1120S:	P. 4, Sch. L, L. 15, Col. (D)	
2465	Mortgages, etc. Less than One Year	1120:	P. 4, Sch. L, L. 16, Col. (D)	
		1120A:	When identified on attached schedule or where reported	
		1120F:	P. 6, Sch. L, L. 16, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 14, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 14, Col. (D)	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 16, Col. (D)	
		1120S:	P. 4, Sch. L, L. 16, Col. (D)	
2470	Other Current Liabilities	1120:	P. 4, Sch. L, L. 17 Col. (D)	
		1120A:	P. 2, Pt. II, L. 13, Col. (B)	
		1120F:	P. 6, Sch. L, L. 17 Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 15, Col. (D)	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2470 *Continued*		1120-RIC:	P. 4, Sch. L, L. 15, Col. (D)	
		1120L:	A.S., P.3, Col. 1, Sum of L. 4.1, 4.2, 6, 7.1, 7.2, 7.3, 12, 12A, 13, 14, 14A, 15, 17, 18, 20, 23 when identified	
		1120PC:	P. 8, Sch. L, L. 17, Col. (D)	
		1120S:	P. 4, Sch. L, L. 17, Col. (D)	
E2475	Loans from Stockholders	1120:	P. 4, Sch. L, L. 18, Col. (D)	
		1120A:	P. 2, Pt. II, L. 14, Col. (B)	
		1120F:	P. 6, Sch. L, L. 18, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 16, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 16, Col. (D)	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 18, Col. (D)	
		1120S:	P. 4, Sch. L, L. 18, Col. (D)	
E2480	Mortgages, etc , One Year or More	1120:	P. 4, Sch. L, L. 19, Col. (D)	
		1120A:	P. 2, Pt. II, L. 15, Col. (B)	
		1120F:	P. 6, Sch. L, L. 19, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 17, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 17, Col. (D)	
		1120L:	NA	
		1120PC:	P. 8, Sch. L, L. 19, Col. (D)	
		1120S:	P. 4, Sch. L, L. 19, Col. (D)	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
2485	Other Liabilities	1120:	P. 4, Sch. L, L. 20, Col. (D)	
		1120A:	P. 2, Pt. II, L. 16, Col. (B)	
		1120F:	P. 6, Sch. L, L. 20, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 18, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 18, Col. (D)	
		1120L:	A.S., P.3, Col. 1 when identified	
		1120PC:	P. 8, Sch. L, L. 20, Col. (D) (include also amounts from L. 18 and 19)	
		1120S:	P. 4, Sch. L, L. 20, Col. (D)	
E2490	Capital Stock, Total	1120:	P. 4, Sch. L, L. 21, Col. (D)	
		1120A:	P. 2, Pt. II, L. 17, Col. (B)	
		1120F:	P. 6, Sch. L, L. 21, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 19, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 19, Col. (D)	
		1120L:	A.S., P. 3, L. 29 + 30, Col. 1	
		1120PC:	P. 8, Sch. L, L. 21b, Col. (D) or A.S., P. 3, L. 24A + 24B, Col. 1	
		1120S:	P. 4, Sch. L, L. 21, Col. (D)	
E2495	Paid-in or Capital Surplus (+/−)	1120:	P. 4, Sch. L, L. 22, Col. (D)	
		1120A:	P. 2, Pt. II, L. 18, Col. (B)	
		1120F:	P. 6, Sch. L, L. 22, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 20, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 20, Col. (D)	
		1120L:	A.S., P. 3, sum of L. 32 and 33, Col. 1	
		1120PC:	P. 8, Sch. L, L. 22, Col. (D)	
		1120S:	P. 4, Sch. L, L. 22, Col. (D)	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2499	Retained Earnings appropriated (Beg. of Year)	1120: P. 4, Sch. L, L. 23, Col. (B)	
		1120A: When identified on attached schedule or where reported	
		1120F: P. 6, Sch. L, L. 23, Col. (B) (Industry code 6359 only)	
		1120-REIT: P. 4, Sch. L, L. 21, Col. (B)	
		1120-RIC: P. 4, Sch. L, L. 21, Col. (B)	
		1120L: A.S., P. 3, Col. 2, L. 24.1 + L. 31	
		1120PC: P. 8, Sch. L, L. 23, Col. (B) or A.S., P. 3, L. 23 and 24c, Col. 2	
		1120S: NA	
E2500	Retained Earnings Appropriated (End of Year)	1120: P. 4, Sch. L, L. 23, Col. (D)	
		1120A: When identified on attached schedule or where reported	
		1120F: P. 6, Sch. L, L. 23, Col. (D) (Industry code 6359 only)	
		1120-REIT: P. 4, Sch. L, L. 21, Col. (D)	
		1120-RIC: P. 4, Sch. L, L. 21, Col. (D)	
		1120L: The sum of: +A.S., P. 3, L. 31, Col. 1 +A.S., P. 3, L. 24.1, Col. 1	
		1120PC: P. 8, Sch. L, L. 23, Col. (D) or A.S., P. 3, L. 23 and 24c, Col. 1	
		1120S: NA	
E2504	Retained Earnings Unappropriated (Beg. of Year) (+/−)	1120: P. 4, Sch. L, L. 24, Col. (B)	
		1120A: P. 2, Pt. II, L. 19, Col. (A)	
		1120F: P. 6, Sch. L, L. 24, Col. (B) (Industry code 6359 only)	
		1120-REIT: P. 4, Sch. L, L. 22, Col. (B)	
		1120-RIC: P. 4, Sch. L, L. 22, Col. (B)	
		1120L: A.S., P. 3, Col. 2, L. 34	
		1120PC: P. 8, Sch. L, L. 24, Col. (B) or A.S., P. 3, L. 25b, Col. 2	
		1120S: NA	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
2505	Retained Earnings Unappropriatad (End of Year) (+/−)	1120:	P. 4, Sch. L, L. 24, Col. (D)	
		1120A:	P. 2, Pt. II, L. 19, Col. (B)	
		1120F:	P. 6, Sch. L, L. 24, Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 22, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 22, Col. (D)	
		1120L:	A.S., P. 3, L. 34, Col. 1	
		1120PC:	P. 8, Sch. L, L. 24, Col. (D) or A.S., P. 3, L. 25b, Col. 1	
		1120S:	NA	
E2510	Cost of Treasury Stock	1120:	P. 4, Sch. L, L. 25 Col. (D)	
		1120A:	P. 2, Pt. II, L. 20, Col. (B)	
		1120F:	P. 6, Sch. L, L. 25 Col. (D) (Industry code 6359 only)	
		1120-REIT:	P. 4, Sch. L, L. 23, Col. (D)	
		1120-RIC:	P. 4, Sch. L, L. 23, Col. (D)	
		1120L:	The sum of: +A.S., P. 3, L. 35(1), Col. 1 +A.S., P. 3, L. 35(2), Col. 1	
		1120PC:	P. 8, Sch. L, L. 25, Col. (D) or A.S., P. 3, L. 25c (1 and 2), Col. 1	
		1120S:	P. 4, Sch. L, L. 28, Col. (D)	
E2515	Net Income Per Books (+/−)	1120:	P. 4, Sch. M-1, L. 1	
		1120A:	P. 2, Pt. III, L. 1	
		1120F:	P. 6, Sch. M-1, L. 1	
		1120-REIT:	P. 4, Sch. M-1, L. 1	
		1120-RIC:	P. 4, Sch. M-1, L. 1	
		1120L:	The sum of: +A.S., P. 4, L. 31, Col. 1 +A.S., P. 4, L. 32, Col. 1 +A.S., P. 4, L. 36, Col. 1	
		1120PC:	P. 8, Sch. M-1, L. 1 or A.S., P. 4, L. 16, Col. 1	
		1120S:	NA	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2520	Provision for Federal Income Tax (+/−)	1120:	P. 4, Sch. M-1, L. 2	
		1120A:	P. 2, Pt. III, L. 2	
		1120F:	P. 6, Sch. M-1, L. 2	
		1120-REIT:	P. 4, Sch. M-1, L. 2c	
		1120-RIC:	P. 4, Sch. M-1, L. 2	
		1120L:	The sum of: +A.S., P. 4, L. 30, Col. 1 +A.S., P. 8, Ex. 4, L. 10.1, Col. 6	
		1120PC:	P. 8, Sch M-1, L. 2 or A.S., P. 4, L. 15, Col. 1	
		1120S:	NA	
E2521	Excess of Capital Losses Over Capital Gains (+/−)	1120:	P. 4, Sch. M-1, L. 3	
		1120A:	NA	
		1120F:	P. 6, Sch. M-1, L. 3	
		1120-REIT:	P. 4, Sch. M-1, L. 3	
		1120-RIC:	P. 4, Sch. M-1, L. 3	
		1120L:	NA	
		1120PC:	P. 8, Sch. M-1, L. 3	
		1120S:	NA	
E2522	Income Subject to Tax Not Recorded on Books This Year (+/−)	1120:	P. 4, Sch. M-1, L. 4	
		1120A:	P. 2, Pt. III, L. 3	
		1120F:	P. 6, Sch. M-1, L. 4	
		1120-REIT:	P. 4, Sch. M-1, L. 4	
		1120-RIC:	P. 4, Sch. M-1, L. 4	
		1120L:	NA	
		1120PC:	P. 8, Sch. M-1, L. 4	
		1120S:	NA	
E2523	Expenses Recorded on Books this Year Not Deducted on Return (+/−)	1120:	P. 4, Sch. M-1, L. 5(a)	
		1120A:	P. 2, Pt. III, L. 4, total	
		1120F:	P. 6, Sch. M-1, L. 5a	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2523 *Continued*		1120-REIT: P. 4, Sch. M-1, L. 5(a)	
		1120-RIC: P. 4, Sch. M-1, L. 5(a)	
		1120L: NA	
		1120PC: P. 8, Sch. M-1, L. 5a	
		1120S: NA	
E2525	Total (Lines 1 thru 5) Schedule M-1 (+/−)	1120: P. 4, Sch. M-1, L. 6	
		1120A: P. 2, Pt. III, L. 1-4	
		1120F: P. 6, Sch. M-1, L. 6	
		1120-REIT: P. 4, Sch. M-1, L. 6	
		1120-RIC: P. 4, Sch. M-1, L. 6	
		1120L: NA	
		1120PC: P. 8, Sch. M-1, L. 6 or sum Lines 1 thru 6	
		1120S: NA	
E2530	Tax-Exempt Interest	1120: P. 4, Sch. M-1, L. 7(a)	
		1120A: P. 2, Pt. III, L. 5 (itemized schedule)	
		1120F: P. 6, Sch. M-1, L. 7a	
		1120-REIT: P. 4, Sch. M-1, L. 7a	
		1120-RIC: P. 4, Sch. M-1, L. 7a	
		1120L: P. 2, Sch. C, L. 9 or P. 5, Sch. M, L. 2d	
		1120PC: P. 2, Sch. A, L. 3b, Col. 3 or P. 8, Sch. M-1, L. 7a or P. 3, Sch. B, Pt. I, L. 1b, Col. 3 and/or A.S., P. 6, Pt. I, L. 1.1, Col. 8	
		1120S: NA	
E2531	Sch. M-1, Line 7 Total (+/−)	1120: P. 4, Sch. M-1, L. 7, total	
		1120A: P. 2, Pt. III, L. 5, total	
		1120F: P. 6, Sch. M-1, L. 7, total	
		1120-REIT: P. 4, Sch. M-1, L. 7, total	
		1120-RIC: P. 4, Sch. M-1, L. 7, total	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2531 *Continued*		1120L:	NA	
		1120PC:	P. 8, Sch. M-1, L. 7	
		1120S:	NA	
E2532	Ded. in Tax Return not charged against Book Inc. this Yr. (+/−)	1120:	P. 4, Sch. M-1, L. 8(a)	
		1120A:	P. 2, Pt. III, L. 6, total	
		1120F:	P. 6, Sch. M-1, L. 8(a)	
		1120-REIT:	P. 4, Sch. M-1, L. 8(a)	
		1120-RIC:	P. 4, Sch. M-1, L. 8(a)	
		1120L:	NA	
		1120PC:	P. 8, Sch. M-1, L. 8a	
		1120S:	NA	
E2533	Sch. M-1, Line 9 Total (Line 11, Form 1120 REIT & RIC) (+/−)	1120:	P. 4, Sch. M-1, L. 9, total	
		1120A:	P. 2, Pt. III, L. 5-6, totals	
		1120F:	P. 6, Sch. M-1, L. 9, total	
		1120-REIT:	P. 4, Sch. M-1, L. 11	
		1120-RIC:	P. 4, Sch. M-1, L. 11	
		1120L:	NA	
		1120PC:	P. 8, Sch. M-1, L. 9	
		1120S:	NA	
E2535	Distributions—Cash—Sch. M-2	1120:	P. 4, Sch. M-2, L. 5(a)	
		1120A:	P. 2, Question L	
		1120F:	P. 6, Sch. M-2, L. 5(a)	
		1120-REIT:	P. 4, Sch. M-2, L. 5(a)	
		1120-RIC:	P. 4, Sch. M-2, L. 5(a)	
		1120L:	A.S., P. 4, L. 46, Col. 1	
		1120PC:	P. 8, Sch. M-2, L. 5a or A.S., P. 4, L. 27, Col. 1	
		1120S:	P. 3, Sch. K, L. 18	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2540	Distributions—Stock-Sch. M-2	1120: P. 4, Sch. M-2, L. 5b	
		1120A: NA	
		1120F: P. 6, Sch. M-2, L. 5b	
		1120-REIT: P. 4, Sch. M-2, L. 5b	
		1120-RIC: P. 4, Sch. M-2, L. 5b	
		1120L: A.S., P. 4, L. 44b + L. 45b, Col. 1	
		1120PC: P. 8, Sch. M-2, L. 5b or A.S., P. 4, L. 24b, Col. 1	
		1120S: NA	
E2545	Distributions—Other Property-Sch. M-2	1120: P. 4, Sch. M-2, L. 5c	
		1120A: NA	
		1120F: P. 6, Sch. M-2, L. 5c	
		1120-REIT: P. 4, Sch. M-2, L. 5c	
		1120-RIC P. 4, Sch. M-2, L. 5c	
		1120L: NA	
		1120PC: P. 8, Sch. M-2, L. 5c	
		1120S: P. 3, Sch. K, L. 16	
E2550	Short-Term Capital Gain from Installment Sales	Sep. Sch. D, Pt. I, L. 2	
E2555	Unused Capital Loss Carryover	Sep. Sch. D, Pt. I, L. 3	
E2560	Net Short-Term Capital Gain or Loss (+/−)	Sep. Sch. D, Pt. I, L. 4	
E2565	Long-Term Capital Gain from Installment Sales	Sep. Sch. D, Pt. II, L. 7	
		1120S: Sep. Sch. D (1120S), Pt. II, L. 6	
E2570	Net Long-Term Capital Gain or Loss (+/−)	Sep. Sch. D, Pt. II, L. 8	
		1120S: Sep. Sch. D (1120S), Pt. II, L. 9	

ELEMENT NUMBER	ITEM	SOURCE		REMARKS
E2575	Net Short-Term Capital Gain	Sep. Sch. D, Pt. III, L. 9 1120S: NA		
E2580	Net Long-Term Capital Gain Total	Sep. Sch. D, Pt. III, L. 10 1120S: Sep. Sch. D (1120S), Pt. III, L. 10 only if amount on P. 1, L. 22b (E2305)		
E2582	U.S. Income Paid or Withheld (F, L, & PC)	1120F:	P. 1, L. 7g or P. 2, L. 12	1120 F, L, & PC only
		1120L:	P. 1, L. 14g	
		1120PC:	P. 1, L. 14h	
E2585	Tax from Section I	P. 1, L. 1 or P. 2, L. 11		1120F only
E2590	Tax from Section II	P. 1, L. 2 or P. 4, Sch. J, L. 8		1120F only
E2592	Branch Tax	P. 1, L. 3c or P. 5, Sect. III, Part I, L. 6 and P. 5, Sect. III, Pt. II, L. 4 (total)		1120F only
E2595	Form 8288A or 8805 Effectively Connected Income	P. 1, L. 7g or P. 2, L. 12		1120F only
E2605	Ded. Int. Exp. not claimed or Reported Elsewhere	P. 1, L. 13		1120S only
E2610	Excess Passive Income Tax	P. 1, L. 22a		1120S only
E2611	Sch. K—Gross Inc. from Rental Real Estate	P. 3, Sch. K, L. 2a		1120S only
E2612	Sch. K—Line 2b Expenses	P. 3, Sch. K, L. 2b		1120S only
E2613	Sch. K—Gross Inc. from Other Rentals	P. 3, Sch. K, L. 3a		1120S only
E2614	Sch. K—Line 3b Expenses	P. 3, Sch. K, L. 3b		1120S only
E2616	Sch. K—Interest Income	P. 3, Sch. K, L. 4a		1120S only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2617	Sch. K—Dividend Income	P. 3, Sch. K, L. 4(b)	1120S only
E2620	Sch. K—Royalty Income	P. 3, Sch. K, L. 4c	1120S only
E2621	Sch. K—Net Sht. Term Capital Gain (Loss) (+/−)	P. 3, Sch. K, L. 4d	1120S only
E2622	Sch. K—Net Long Term Capital Gain (Loss) (+/−)	P. 3, Sch. K, L. 4e	1120S only
E2630	Sch. K—Other Portfolio Income (Loss) (+/−)	P. 3, Sch. K, L. 4f	1120S only
E2631	Sch. K—Net Gain (Loss) Section 1231 (+/−)	P. 3, Sch. K, L. 5	1120S only
E2632	Sch. K—Other Income Gain (Loss) (+/−)	P. 3, Sch. K, L. 6	1120S only
E2633	Sch. K—Section 179 Expense Deduction	P. 3, Sch. K, L. 8	1120S only
E2635	Sch. K—Expenses Related to Portfolio Inc. (Loss) (+/−)	P. 3, Sch. K, L. 9	1120S only
E2636	Sch. K—Other Deductions	P. 3, Sch. K, L. 10	1120S only
E2637	Sch. K—Qualified Rehabilitation Expenditures Related to Rental Real Estate Activity	P. 3, Sch. K, L. 11c	1120S only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2638	Sch. K—Credits Related to Rental Real Estate Other than on Lines 11b and 11c	P. 3, Sch. K, L. 11d	1120S only
E2640	Sch. K—Other Credits	P. 3, Sch. K, L. 12	1120S only
E2649	Sch. K—Gross Inc. from Oil, Gas, or Geothermal Prop.	P. 3, Sch. K, L. 14e(1)	1120S only
E2650	Sch. K—Gross Ded. Allocable to Oil, Gas or Geothermal Prop.	P. 3, Sch. K, L. 14e(2)	1120S only
E2655	Sch. K—Line 13f Other Items	P. 3, Sch. K, L. 14f	1120S only
E2660	Sch. K—Interest Expense on Invest. Debts	P. 3, Sch. K, L. 13a	1120S only
E2665	Sch. K—Invest. Inc. included on Lines 4a thru 4f, Sch. K (+/−)	P. 3, Sch. K, L. 13b(1)	1120S only
E2670	Sch. K—Invest. Expenses included on Line 9, Sch. K	P. 3, Sch. K, L. 13b(2)	1120S only
E2675	Sch. K—Total Gross Inc. from Sources Outside the U.S.	P. 3, Sch. K, L. 15c	1120S only
E2680	Sch. K—Total Applicable Ded. and Losses	P. 3, Sch. K, L. 15d	1120S only
E2681	Sch. K—Total Foreign Taxes	P. 3, Sch. K, L. 15e	1120S only
E2682	Sch. K—Reduction in Taxes Available for Credit	P. 3, Sch. K, L. 15f	1120S only

LEMENT NUMBER	ITEM	SOURCE	REMARKS
2683	Sch. K—L. 15g Other	P. 3, Sch. K, L. 15g	1120S only
2684	Accumulated Adjustments Account (+/−)	P. 4, Sch. L, L. 23, Col. (C)	1120S only
2685	Other Adjustment Account (+/−)	P. 4, Sch. L, L. 24, Col. (C)	1120S only
2686	Shareholders' Undistrib. Taxable Income (+/−)	P. 4, Sch. L, L. 25, Col. (C)	1120S only
2687	Other Retained Earnings—Beginning (+/−)	P. 4, Sch. L, L. 26, Col. (A)	1120S only
2688	Other Retained Earnings—Ending (+/−)	P. 4, Sch. L, L. 26, Col. (C)	1120S only
2689	Taxable Capital Gain	Sch. D, Pt. IV, Line 15	1120S only
2690	Substitute Basis	Sch. D, Pt. IV, Line 17, margin entry	1120S only
2691	Sch. D—Taxable Income (Sect. (d)(2)(A)(i))	Sch. D, Pt. V, Line 18	1120S only
2692	Sch. D—Taxable Income (Sect. (d)(2)(A)(ii))	Sch. D, Pt. V, Line 19	1120S only
693	Recognized Built-in Gain	Sch. D, Pt. V, L. 20	1120S only
694	Section 1374(b)(2) Deduction	Sch. D, Pt. V, L. 21	1120S only
695	Taxable Built-in Gain	Sch. D, Part V, Line 22	1120S only
696	Business Credit carry forwards under Sect. 1374	Sch. D, Pt. V, L. 24	1120S only

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2700	Gross Rents, Royalties and License Fees, Total	F. 1118, P. 1, Sch. A, Col. 5, Totals	
E2701	Gross Income from Performance of Services, Total	F. 1118, P. 1, Sch. A, Col. 6, Totals	
E2702	Foreign Source Capital Gain Net Income	F. 1118, P. 1, Sch. A, Col. 7, Totals	
E2703	Depreciation, Depletion and Amortization	F. 1118, P. 1, Sch. A, Col. 9a, Totals	
E2704	Other Expenses, Total	F. 1118, P. 1, Sch. A, Col. 9b, Totals	
E2705	Expenses Related to Performance of Services	F. 1118, P. 1, Sch. A, Col. 9c, Totals	
E2706	Sch. A, Total Taxable Income or Loss, Total (+/−)	F. 1118, P. 1, Sch. A, Col. 12, Totals	
E2708	Total Foreign Taxes Paid	F. 1118, P. 2, Sch. B, Part II, L. 1	
E2709	Total Taxes Deemed Paid	F. 1118, P. 2, Sch. B, Part II, L. 2	
E2710	Reduction for Taxes under Sections 901(e), 901(j), 907(a), 908(a) and 6038	F. 1118, P. 2, Sch. B, Pt. II, L. 3	
E2711	Carryback and Carryover	F. 1118, P. 2, Sch. B, Pt. II, L. 4	
E2712	Total Foreign Taxes	F. 1118, P. 2, Sch. B, Pt. II, L. 5	
E2713	Sch. B, Total Taxable Income or Loss (+/−)	F. 1118, P. 2, Sch. B, Pt. II, L. 6	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2714	Sch. B, Part II, Line 6c (+/−)	F. 1118, P. 2, Sch. B, L. 6c	
E2715	Allocable Share of U.S. Loss	F. 1118, P. 2, Sch. B, L. 6d	
E2716	Recapture of Prior Yr. Overall, Foreign Losses	F. 1118, P. 2, Sch. B, L. 7	
E2717	Total Taxable Income from all Sources (+/−)	F. 1118, P. 2, Sch. B, Pt. II, L. 7a	
E2720	Adjust. to Total Taxable Income from all Sources	F. 1118, P. 2, Sch. B, Pt. II, L. 7b	
E2725	Total (Summary) of Sep. Form 1118 Credit	F. 1118, P. 2, Sch. B, Pt. III, L. 10	
E2726	Total Foreign Tax Credit	F. 1118, P. 2, Sch. B, Pt. III, L. 12	
E2735	New: 3-Year Recovery Property—Regular Percentage	F. 3468: Pt. II, L. 1(a), Col. (2)	
E2740	New: Other Recovery Property—Regular Percentage	F. 3468: Pt. II, L. 1(b), Col. (2)	
E2745	Used: 3-Year Recovery Property—Regular Percentage	F. 3468: Pt. II, L. 1(c), Col. (2)	
E2750	Used: Other Recovery Property—Regular Percentage	F. 3468: Pt. II, L. 1(d), Col. (2)	
E2775	Total Qualified Investment Nonrecovery Property	F. 3468: Pt. II, L. 2	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2780	Total Qual. Investment 10% Prop.	F. 3468: Pt. II, L. 3	
E2785	Current Year Reg. Investment Credit	F. 3468: Pt. II, L. 4	
E2793	Transition Property—30 Year Buildings	F. 3468: Pt. II, L. 5a(i), Col. (2)	
E2795	Transition Property—40 Year Buildings	F. 3468: Pt. II, L. 5a(ii), Col. (2)	
E2797	Transition Property—Certified Historic Structures	F. 3468: Pt. II, L. 5a(iii), Col. (2)	
E2799	Qualified Rehab. Expense—Pre 1936 Buildings	F. 3468: Pt. II, L. 5b(i), Col. (2)	
E2800	Qualified Rehab. Expense—Certified Historic Structures	F. 3468: Pt. II, L. 5b(ii), Col. (2)	
E2810	Credit From Cooperative	F. 3468: Pt. II, L. 6	
E2815	Current Year Investment & Energy Credit	F. 3468: Pt. II, L. 8	
E2840	Total Qualified Energy Investment	F. 3468: P. 2, Sch. B, L. 2	
E2848	Qualified Investment: Solar Energy Property	F. 3468: P. 2, Sch. B, L. 3(a)	
E2850	Qualified Investment: Geothermal	F. 3468: P. 2, Sch. B, L. 3(b)	

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2853	Tentative Investment: Ocean Thermal Property	F. 3468: P. 2, Sch. B, L. 3(c)	
E2855	Qualified Investment: Certain Other Property	F. 3468: P. 2, Sch. B, L. 4(a) & 4(b)	
E2860	Cooperative Credit	F. 3468: P. 2, Sch. B, L. 5	
E2865	Tentative Business Energy Investment Credit	F. 3468: P. 2, Sch. B, L. 6	
E2870	Form 4562, Part I, Line 3 Total	F. 4562, Pt. I, L. 3, Col. (D)	1120S: NA
E2872	Form 4562, Part I, Line 5	F. 4562, Pt. I, L. 5	1120S: NA
E2875	MACRS: 3 Year Property Cost	F. 4562, Pt. I, L. 6a, Col. (C)	
E2880	MACRS: 3 Year Property Method Code	F. 4562, Pt. I, L. 6a, Col. (E)	
E2885	MACRS: 3 Year Property Deduction	F. 4562, Pt. I, L. 6a, Col. (F)	
E2890	MACRS: 5 Year Property Cost	F. 4562, Pt. I, L. 6b, Col. (C)	
E2895	MACRS: 5 Year Property Method Code	F. 4562, Pt. I, L. 6b, Col. (E)	
E2900	MACRS: 5 Year Property Deduction	F. 4562, Pt. I, L. 6b, Col. (F)	
E2905	MACRS: 7 Year Property Cost	F. 4562, Pt. I, L. 6c, Col. (C)	
E2910	MACRS: 7 Year Property Method Code	F. 4562, Pt. I, L. 6c, Col. (E)	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2915	MACRS: 7 Year Property Deduction	F. 4562, Pt. I, L. 6c, Col. (F)	
E2920	MACRS: 10 Year Property Cost	F. 4562, Pt. I, L. 6d, Col. (C)	
E2925	MACRS: 10 Year Property Method Code	F. 4562, Pt. I, L. 6d, Col. (E)	
E2930	MACRS: 10 Year Property Deduction	F. 4562, Pt. I, L. 6d, Col. (F)	
E2935	MACRS: 15 Year Property Cost	F. 4562, Pt. I, L. 6e, Col. (C)	
E2937	MACRS: 15 Year Property Method Cost	F. 4562, Pt. I, L. 6e, Col. (E)	
E2945	MACRS: 15 Year Property Deduction	F. 4562, Pt. I, L. 6e, Col. (F)	
E2950	MACRS: 20 Year Property Cost	F. 4562, Pt. I, L. 6f, Col. (C)	
E2953	MACRS: 20 Year Property Method Code	F. 4562, Pt. I, L. 6f, Col. (E)	
E2960	MACRS: 20 Year Property Deduction	F. 4562, Pt. I, L. 6f, Col. (F)	
E2965	MACRS: Residential Rental Property 27.5 SL: Cost	F. 4562, Pt. I, L. 6g, Col. (C)	
E2970	MACRS: Residential Rental Property 27.5 SL: Deduction	F. 4562, Pt. I, L. 6g, Col. (F)	
E2975	Sch. J—Unpaid Losses, Current Year	P. 7, Sch. J, L. N(1)(a)	1120PC only
E2980	Sch. J—Unpaid Losses, Previous Year	P. 7, Sch. J, L. N(1)(b)	1120PC only

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E2985	MACRS: Residential Rental Property Undeterminable: Cost	F. 4562, Pt. I, L. 6g, Col. (C)	
E2990	MACRS: Residential Rental Property Undeterminable: Deduction	F. 4562, Pt. I, L. 6g, Col. (F)	
E2995	MACRS: 31.5 SL: Cost	F. 4562, Pt. I, L. 6h, Col. (C)	
E3000	MACRS: 31.5 SL: Deduction	F. 4562, Pt. I, L. 6h, Col. (F)	
E3005	Sch. J—Unpaid Losses, Adjustment Expenses, Current Year	P. 7, Sch. J, L. N(2)(a)	1120PC only
E3007	Sch. J—Unpaid Losses, Adjustment Expenses, Previous Year	P. 7, Sch. J, L. N(2)(b)	1120PC only
E3010	MACRS: Undeterminable: Cost	F. 4562, Pt. I, Line 6h, Col. (C)	
E3012	MACRS: Undeterminable: Deduction	F. 4562, Pt. I, Line 6h, Col. (F)	
E3013	Cost of ADS Property, All Classes	F. 4562, Pt. I, L. 7, Col. (C)	
E3014	Deduction of ADS Property, All Classes	F. 4562, Pt. I, L. 7, Col. (F)	
E3015	Part I Line 7—Listed Property	F. 4562, Pt. I, L. 8	
E3020	Part I Line 8—ACRS Ded. for Pre-1987 Assets	F. 4562, Pt. I, L. 9	
E3025	Section 168(e)(2) Property Deduction	F. 4562, Pt. I, Sect. C, L. 10	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3030	Section C—ACRS and/or Other Depreciation (+/−)	F. 4562, Pt. I, Sect. C, L. 11	
E3035	Total (Summary) Depreciation Expense	F. 4562, Pt. I, Sect. D, L. 12	
E3040	Section 263A Costs Basis for Current Assets	F. 4562, Pt. I, Sect. D, L. 13	
E3045	Pollution Control Facilities Amortization Cost	F. 4562, Pt. II, L. 1a, Col. (C)	
E3047	Pollution Control Facilities Current Year Amortization	F. 4562, Pt. II, L. 1a, Col. (F)	
E3050	Child Care Facilities Amortization Cost	F. 4562, Pt. II, L. 1b, Col. (C)	
E3053	Child Care Facilities Current Year Amortization	F. 4562, Pt. 11, L. 1b, Col. (F)	
E3055	Total Amortization Deduction for This Year	F. 4562, Pt. II, L. 3, Col. (F)	
E3060	Section A—Automobile Costs	F. 4562, P. 2, Pt. III, Sec. A, Col. d	
E3065	Section A—Automobile Basis for Depreciation	F. 4562, P. 2, Pt. III, Sec. A, Col. e	
E3070	Section A—Automobile Depreciation Deduction	F. 4562, P. 2, Pt. III, Sec. A, Col. g	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3075	Section A—Other Cost	F. 4562, P. 2, Pt. III, Sec. A, Col. d	
E3080	Section A—Other Basis for Depreciation	F. 4562, P. 2, Pt. III, Sec. A, Col. e	
E3085	Section A—Other Depreciation Deduction	F. 4562, P. 2, Pt. III, Sec. A, Col. g	
E3090	Section B—Total Miles Driven during the Year	F. 4562, P. 2, Pt. III, Sec. B, L. 1, Sum	
E3095	Section B—Total Other Personal (Non-Commuting) Miles Driven	F. 4562, P. 2, Pt. III, Sec. B, L. 4, Sum	
E3100	Taxable Income Before Net Operating Loss Deduction	F. 4626, L. 1	
E3103	Depreciation of Property placed in Service after 1986 (+/−)	F. 4626, L. 2a 1120S: P. 3, Sch. K, L. 14c	
E3106	Pollution Control Facilities Placed in Service after 1986 (+/−)	F. 4626, L. 2b	
E3109	Mining Exploration and Dev. Costs Paid (+/−)	F. 4626, L. 2c	
E3112	Circulation Expenses (personal holding cos. only) (+/−)	F. 4626, L. 2d	
E3115	Basis Adjustment (+/−)	F. 4626, L. 2e	

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3118	Long-Term Contracts Entered After 2-28-86 (+/-)	F. 4626, L. 2f	
E3121	Installment Sales of Certain Property (+/-)	F. 4626, L. 2g	
E3124	Merchant Marine Capital Constr. Funds (+/-)	F. 4626, L. 2h	
E3127	Sect. 833(b) Deduction (+/-)	F. 4626, L. 2i	
E3130	Tax Shelter Farm Loss (+/-)	F. 4626, L. 2j	
E3133	Passive Activity Loss (+/-)	F. 4626, L. 2k	
E3136	Inc. w/Respect to Poss. Tax Credit & Alcohol Fuel (+/-)	F. 4626, L. 2l	
E3139	Certain Loss Limitations (+/-)	F. 4626, L. 2m	
E3142	Beneficiaries of Estates & Trusts (+/-)	F. 4626, L. 2n	
E3154	Total Adjustments (+/-)	F. 4626, L. 2o	
E3155	Depletion	F. 4626, L. 3a 1120S: P. 3, Sch. K, L. 14d	
E3158	Tax-Exempt Int. on Bonds Issued after Aug. 7, 1986	F. 4626, L. 3b	
E3161	Apprec. Prop. Chartiable Ded.	F. 4626, L. 3c	
E3164	Tax Preference Items Sum 1	F. 4626, L. 3d	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3170	Intangible Drilling Costs	F. 4626, L. 3e	
E3173	Reserves for Losses on Bad debts of Fin. Institutions	F. 4626, L. 3f	
E3176	Acc. Deprec. of Real Prop. in Service before 1987	F. 4626, L. 3g 1120S: P. 3, Sch. K, L. 14a	
E3179	Acc. Deprec. of Leased Personal Prop. in Service before 1987	F. 4626, L. 3h 1120S: P. 3, Sch. K, L. 14b	
E3182	Amortiz. of Cert. Poll. Cont. Facil. in Service before 1987	F. 4626, L. 3i	
E3191	Tax Preference Items Sum 2	F. 4626, L. 3j	
E3195	Adjust. Net Book Income of Corp. (+/−)	F. 4626, L. 5a	
E3200	Alternative Tax NOLD	F. 4626, L. 7	
E3205	Alt. Min. Tax Foreign Tax Credit	F. 4626, L. 12	
E3206	Gen. Business Credit Allowed	F. 4626, L. 14	
E3210	Tentative Minimum Tax	F. 4626, L. 13	
E3215	Income Tax before Credits minus Foreign Tax Credit	F. 4626, L. 15	
E3220	Sch. A—Sec. 832(c)(13) Deduction	P. 2, Sch. A, L. 33b	1120PC only
E3225	Gain from Form 4684	F. 4797, Pt. I, L. 3, Col. (H)	

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3230	Sect. 1231 Gain from Install. Sales	F. 4797, Pt. I, L. 4, Col. (H)	
E3235	Gain—Other Than Casualty or Theft	F. 4797, Pt. I, L. 5, Col. (H)	
E3240	Total Loss from Part I	F. 4797, Pt. I, L. 6, Col. (G)	
E3245	Total Gain From Part I	F. 4797, Pt. I, L. 6, Col. (H)	
E3250	Total Net Gain or Loss from Part I (+/−)	F. 4797, L. 7, Col. (H)	
E3251	Noncaptured Net Section 1231 Losses	F. 4797, Pt. I, L. 8, Col. (H)	
E3252	Total Net Gain or Loss less Noncaptured	F. 4797, Pt. I, L. 9, Col. (H)	
E3255	Ordinary Loss	F. 4797, Pt. II, L. 11, Col. (G)	
E3259	Gain from Part I, Line 7 or 8	F. 4797, Pt. II, L. 12, Col. (H)	
E3260	Ordinary Gain	F. 4797, Pt. II, L. 13, Col. (H)	
E3265	Net Gain or Loss—Form 4684 (+/−)	F. 4797, Pt. II, L. 14, Col. (G) or (H)	
E3270	Ord. Gain from Instal. Sales	F. 4797, Pt. II, L. 15, Col. (H)	
E3275	Recap. of Sect. 179 Deduction	F. 4797, Pt. II, L. 16, Col. (H)	
E3280	Total Loss from Part II	F. 4797, Pt. II, L. 17, Col. (G)	
E3285	Total Gain from Part II	F. 4797, Pt. II, L. 17, Col. (H)	
E3290	Total Net Gain or Loss from Part II (+/−)	F. 4797, Pt. II, L. 18, Col. (H)	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3291	Gross Sales Price, Section 1245 Property	F. 4797, Pt. III, L. 20	
E3292	Gross Sales Price, Undeterminable Type Property	F. 4797, Pt. III, L. 20	
E3293	Gross Sales Price, All Other Property	F. 4797, Pt. III, L. 20	
E3297	Cost or Other Basis, Section 1245 Property	F. 4797, Pt. III, L. 21	
E3298	Cost or Other Basis, Undeterminable Type Property	F. 4797, Pt. III, L. 21	
E3299	Cost or Other Basis, All Other Property	F. 4797, Pt. III, L. 21	
E3303	Total Gain, Section 1245 Property	F. 4797, Pt. III, L. 24	
E3304	Total Gain, Undeterminable Type Property	F. 4797, Pt. III, L. 24	
E3305	Total Gain, All Other Property	F. 4797, Pt. III, L. 24	
E3350	Number of First Year Employees	F. 5884, Pt. I, L. 1a	
E3355	First Year Total Qual. Wages	F. 5884, Pt. I, L. 1b	
E3370	Number of Qual. Summer Empls.	F. 5884, Pt. I, L. 1c	
E3375	Qual. Summer Empls. Qual. Wages	F. 5884, Pt. I, L. 1d	
E3378	Part I—85% of Line 1d (Jobs Credit)	F. 5884, Pt. I, L. 3	

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3380	Current Year Jobs Credit	F. 5884, Pt. I, L. 4	
E3385	Flow-Through Jobs Credit	F. 5884, Pt. I, L. 5	
E3390	Total Jobs Credit—Current Year	F. 5884, Pt. I, L. 6	
E3415	Amounts Withheld During the Year	F. 6249, Pt. II, L. 2	
E3420	Correct Amount of tax	F. 6249, Pt. II, L. 3	
E3425	Overpayment Resulting from Net Income Limitation	F. 6249, Pt. III, L. 5	
E3430	Current Year Wages	F. 6765, Pt. IV, L. 11a	
E3435	Base Period Wages	F. 6765, Pt. IV, L. 11b	
E3440	Current Year Cost of Supplies	F. 6765, Pt. IV, L. 12a	
E3445	Base Period Cost of Supplies	F. 6765, Pt. IV, L. 12b	
E3450	Current Year Rental or Lease Costs	F. 6765, Pt. IV, L. 13a	
E3455	Base Period Rental or Lease Costs	F. 6765, Pt. IV, L. 13b	
E3460	Current Year Contract Expenses	F. 6765, Pt. IV, L. 14a	
E3465	Base Period Contract Expenses	F. 6765, Pt. IV, L. 14b	
E3480	Current Year Total Qual. Research	F. 6765, Pt. IV, L. 15a	
E3485	Base Period Total Qual. Research	F. 6765, Pt. IV, L. 15b	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3490	Tentative Credit	F. 6765, Pt. IV, L. 23	
E3505	Total Allowable Research Credit	F. 6765, P. IV, L. 25	
E3510	Adjusted Income Tax Liability Research	F. 6765, Pt. V, L. 26	
E3530	Qual. Clinical Testing Expenses	F. 6765, Pt. I, L. 1	
E3535	50% of Qual. Clinical Testing Expenses	F. 6765, Pt. I, L. 2	
E3540	Flow-through Orphan Drug Credit	F. 6765, Pt. I, L. 3	
E3545	Total Qual. Expenses for Orphan Drug Credit	F. 6765, Pt. I, L. 4	
E3547	Income Tax from Form 6765	F. 6765, Pt. II, L. 5	
E3548	Frgn. and Poss. Tax Credit from Form 6765	F. 6765, Pt. II, L. 6	
E3550	Adjusted Income Tax Liability—Orphan	F. 6765, Pt. II, L. 9	
E3555	Orphan Drug Credit	F. 1120, Sch. J, L. 4c	
E3595	Gross Rents from Real Property	P. 1, L. 3	1120-REIT only
E3600	Deduction for Dividends Paid (F1120-RIC & REIT)	1120-RIC: P. 1, L. 25 1120-REIT: P. 1, L. 21b	1120-REIT & 1120-RIC only
E3605	Section 857(b)(2)(E) Deduction	P. 1, L. 21(c)	1120-REIT only

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3610	Sch. J—Tax from Part II	Sch. J, L. 3b	1120-REIT only
E3615	Sch. J—Tax from Part III	Sch. J, L. 3c	1120-REIT only
E3620	Sch. J—Tax from Part IV	Sch. J, L. 3d	1120-REIT only
E3625	Net Foreign Currency Gain/ Loss—Section 988 Transaction (+/−)	P. 1, L. 3	1120-RIC only
E3630	Payments with Respect to Securities Loans	P. 1, L. 4	1120-RIC only
E3635	Part II—Capital Gain Dividends	Pt. II, L. 2	1120-RIC only
E3640	Sch. A—Dividends Paid in 12 Month Period	1120-REIT: Sch. A, L. 2 1120-RIC: Sch. A, L. 2	1120-REIT & 1120-RIC only
E3642	Sch. B—Designated Exempt-interest Dividends on Line 3	Sch. B, L. 4	1120-RIC only
E3643	Sch. J—Tax from L. 4, Pt. II	Sch. J, L. 3b	1120-RIC only
E3855	Credit for Alcohol Fuel	F. 6478, Line 11	
E3860	Eligible Basis of Bldg. with Highest Credit on Line 6	F. 8609, Sch. A, L. 1	
E3865	Sum of Eligible Basis of All Buildings	F. 8586, Pt. I, L. 2	
E3870	Qualified Basis of Low Income Buildings with Highest Credit on Line 6	F. 8609, Sch. A, L. 3	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3875	Sum of Qualified Basis of Low Income Buildings	F. 8586, Pt. I, L. 3	
E3880	Building with Highest Credit on Part I, Line 6	F. 8609, Sch. A, L. 16	
E3885	Sum of Part I, Line 6 Credit	F. 8586, Pt. I, L. 4	
E3890	Flow-Through Housing Credits from Other Entities	F. 8586, Pt. I, L. 5	
E3895	Number of LIH Credit Bldgs. Reported	F. 8586, Pt. I, L. 1	
E3900	Current Year LIH Credit	F. 8586, Pt. I, L. 6	
E3905	Current Year General Business Credit	F. 3468: P. II, L. 8 F. 3800: P. I, L. 6 F. 5884: P. I, L. 6 F. 6478: L. 11 F. 6765: Pt. IV, L. 25 F. 8586: Pt. I, L. 6	
E3910	Carry Forward of Credits Combined	F. 3800: P. I, L. 7 & 8	
E3915	Tentative General Business Credit	F. 3468: P. II, L. 8 F. 3800: P. I, L. 9 F. 5884: P. I, L. 6 F. 6478: L. 11 F. 6765: Pt. IV, L. 25 F. 8586: Pt. I, L. 6	
E3918	Net Income Tax	F. 3468: Pt. III, L. 13 F. 3800: Pt. II, L. 14 F. 5884: Pt. II, L. 11 F. 6478: L. 16 F. 6765: P. V, L. 27 F. 8586: Pt. II, L. 11	
E3920	Credit Limitation	F. 3468: P. III, L. 15 F. 3800: P. II, L. 16 F. 5884: Pt. II, L. 13 F. 6478: L. 18 F. 6765: Pt. IV, L. 29 F. 8586: Pt. II, L. 13	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E3925	General Business Credit	F. 3468: P. III, L. 16 F. 3800: P. II, L. 17 F. 5884: Pt. II, L. 14 F. 6478: L. 19 F. 6765: Pt. IV, L. 30 F. 8586: Pt. II, L. 14	
E5000	Life Insurance Co. Taxable Income (+/−)	P. 1, L. 1	1120L only
E5005	Limitation on Non-Insurance Losses	P. 1, L. 2	1120L only
E5010	Amount Subt. from Policyholder Surplus Acct.	P. 1, L. 3; Sch. N, L. 1 or 3 whichever is smaller	1120L only
E5015	Gain or Loss from Operations (+/−)	P. 2, Sch. A, L. 18	1120L only
E5020	Small Life Insurance Co. Deduction	P.2, Sch. A, L. 19	1120L only
E5025	Sch. A—Increase (Decrease) in Reserves (+/−)	P. 2, Sch. A, L. 2 or P. 2, Sch. A, L. 9	1120L only
E5030	Sch. A—10% of Increase (Decrease) in Sec. 807	P. 2, Sch. A, L. 4	1120L only
E5035	Sch. A—Investment Income (+/−)	P. 2, Sch. A, L. 4	1120L only
E5040	Sch. A—Net Capital Gain	P. 2, Sch. A, L. 5	1120L only
E5045	Sch. A—Other Income (+/−)	P. 2, Sch. A, L. 6	1120L only
E5050	Sch. A—Life Insurance Co. Gross Income (+/−)	P. 2, Sch. A, L. 7	1120L only
E5055	Sch. A—Policyholder Dividends (+/−)	P. 2, Sch. A, L. 11	1120L only

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E5060	Sch. A—Considerations Paid (+/−)	P. 2, Sch. A, L. 12	1120L only
E5065	Sch. A—Dividends Reimbursable by Taxpayer (+/−)	P. 2, Sch. A, L. 13	1120L only
E5070	Sch. A—Other Deductions (+/−)	P. 2, Sch. A, L. 14	1120L only
E5075	Sch. A—Dividends Rec. Deduction	P. 2, Sch. A, L. 15	1120L only
E5080	Sch. A—Total Deductions (+/−)	P. 2, Sch. A, L. 17	1120L only
E5085	Sch. B—Total Reserves Beg. of Year	P. 2, Sch. B, L. 7, Col. A	1120L only
E5090	Sch. B—Total Reserves End of Year	P. 2, Sch. B, L. 7, Col. B	1120L only
E5095	Sch. B—Incr. (decr.) in Reserves (+/−)	P. 2, Sch. B, L. 8	1120L only
E5100	Sch. B—Policyholders Share of Tax Exempt Interest	P. 2, Sch. B, L. 9	1120L only
E5105	Sch. C—Leases, Terminations, etc. (+/−)	P. 2, Sch. C, L. 5	1120L only
E5110	Sch. C—Short-term Capital Gain (+/−)	P. 2, Sch. C, L. 6	1120L only
E5115	Sch. C—Gross Income fr. Bus. Other Than Life Ins. (+/−)	P. 2, Sch. C, L. 7	1120L only
E5120	Sch. C—Inv. Income—Subs 100% Dividends	P. 2, Sch. C, L. 11	1120L only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E5125	Sch. C—Gross Investment Income (+/−)	P. 2, Sch. C, L. 12	1120L only
E5130	Sch. E—Amounts Paid or Accrued (+/−)	P. 3, Sch. E, L. 1	1120L only
E5135	Sch. E—Excess Interest (+/−)	P. 3, Sch. E, L. 2	1120L only
E5140	Sch. E—Premium Adjustments (+/−)	P. 3, Sch. E, L. 3	1120L only
E5145	Sch. E—Experience Rated Funds (+/−)	P. 3, Sch. E, L. 4	1120L only
E5150	Sch. E—Total Policyholder Dividends (+/−)	P. 3, Sch. E, L. 5	1120L only
E5155	Sch. F—Average Equity Base (+/−)	P. 3, Sch. F, L. 14	1120L only
E5160	Sch. F—Differential Earnings Amount (+/−)	P. 3, Sch. F, L. 15	1120L only
E5165	Sch. H—Noninsurance Income less Deds. (+/−)	P. 4, Sch. H, L. 2a or P. 4, Sch. H, L. 2b	1120L only
E5170	Sch. H—Adjustments (+/−)	P. 4, Sch. H, L. 3b	1120L only
E5175	Sch. H—Tentative LICTI (+/−)	P. 4, Sch. H, L. 3c	1120L only
E5180	Sch. H—Controlled Group Tent. LICTI (+/−)	P. 4, Sch. H, L. 4	1120L only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E5185	Sch. H—Combined Tent. LICTI (+/−)	P. 4, Sch. H, L. 5	1120L only
E5190	Sch. K—Ded. Dividends, Pension Funds	P. 4, Sch. K, L. 12	1120L only
E5195	Sch. K—Ded. Dividends, Deferred Annunities	P. 4, Sch. K, L. 13	1120L only
E5200	Sch. K—Ded. Premiums & Mortality Changes	P. 4, Sch. K, L. 14	1120L only
E5205	Sch. K—Total Deductions	P. 4, Sch. K, L. 15	1120L only
E5210	Sch. K—Net Investment Income (+/−)	P. 4, Sch. K, L. 21	1120L only
E5215	Sch. L—Required Interest	P. 5, Sch. L, L. 1	1120L only
E5220	Sch. L—Ded. Excess Interest	P. 5, Sch. L, L. 2	1120L only
E5225	Sch. L—Ded. Amts., Pension Funds	P. 5, Sch. L, L. 3	1120L only
E5230	Sch. L—Ded. Amts., Deferred Annuities	P. 5, Sch. L, L. 4	1120L only
E5235	Sch. L—Ded. Interest on Deposits	P. 5, Sch. L, L. 5	1120L only
E5240	Sch. L—Total Policy Interest	P. 5, Sch. L, L. 6	1120L only
E5245	Sch. M—Beg. Balance (+/−)	P. 5, Sch. M, L. 1a	1120L only
E5250	Sch. M—Transfers under Sec. 815	P. 5, Sch. M, L. 1b	1120L only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E5255	Sch. M—Tax Liability w/o Sec. 815 (+/−)	P. 5, Sch. M, L. 4	1120L only
E5260	Sch. M—Distributions	P. 5, Sch. M, L. 6	1120L only
E5265	Sch. M—Balance, End of year (+/−)	P. 5, Sch. M, L. 7	1120L only
E5270	Sch. N—Beg. PSA Balance	P. 5, Sch. N, L. 1	1120L only
E5275	Sch. N—Ending PSA Balance	P. 5, Sch. N, L. 4	1120L only
E5280	Sch. O—Total Assets (Sec. 806)	P. 5, Sch. O, L. 1-4, sum	1120L only
E5285	Sch. O—Total Liabilities (Sec. 813)	P. 6, Sch. O, L. 10	1120L only
E5290	Sch. P—Noninsurance Income	P. 6, Sch. P, L. 1	1120L only
E5295	Sch. P—Noninsurance Deductions	P. 6, Sch. P, L. 2	1120L only
E5300	Sch. P—Noninsurance Operation Loss Deduction	P. 6, Sch. P, L. 3	1120L only
E5305	Sch. P—Noninsurance Loss (+/−)	P. 6, Sch. P, L. 5	1120L only
E5310	Sch. P—Lessor of Line 6 or 7	P. 6, Sch. P, L. 8	1120L only
E6000	Form 1120-PC Taxable Income (+/−)	P. 1, L. 1	1120PC only
E6005	Taxable Inv. Inc. for Small Co.'s (+/−)	P. 1, L. 2	1120PC only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E6010	Credit by Reciprocal for Tax Paid under Sec. 835(d)	P. 1, L. 14g	1120PC only
E6015	Premiums Earned—Certain Mutual Fire and Flood Companies	P. 2, Sch. A, L. 8	1120PC only
E6017	Income on Special Inc. and Deduction Accounts	P. 2, Sch. A, L. 9	1120PC only
E6018	Income from PAL Account	P. 2, Sch. A, L. 10	1120PC only
E6019	Decrease in Subscriber Accounts	P. 2, Sch. A, L. 11	1120PC only
E6020	Other Income	P. 2, Sch. A, L. 12	1120PC only
E6025	Additional Deductions Sec. 847	P. 2, Sch. A, L. 26	1120PC only
E6030	Other Capital Losses—Sec. 832(c)(5)	P. 2, Sch. A, L. 27	1120PC only
E6035	Divs. Paid or Declared to Policyholders	P. 2, Sch. A, L. 28	1120PC only
E6037	Increase in Subscriber Accounts	P. 2, Sch. A, L. 29	1120PC only
E6040	Sch. A—Other Deductions from Line 30	P. 2, Sch. A, L. 30	1120PC only
E6047	Gross Income Less Deductions (+/−)	P. 2, Sch. A, L. 32	1120PC only
E6048	Real Estate Expenses	P. 3, Sch. B, L. 9 & 10, sum	1120PC only
E6049	Trade or Business Ded.—Sec. 834(c)(8)	P. 3, Sch. B, L. 13	1120PC only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E6050	Investment Expenses	P. 3, Sch. B, L. 17	1120PC only
E6055	Sch. B—Beg. Real Estate	P. 3, Sch. B, Pt. II, L. 1, Col. 1	1120PC only
E6057	Sch. B—End. Real Estate	P. 3, Sch. B, Pt. II, L. 1, Col. 2	1120PC only
E6059	Sch. B—Beg. Mortgage Loans	P. 3, Sch. B, Pt. II, L. 2, Col. 1	1120PC only
E6061	Sch. B—End. Mortgage Loans	P. 3, Sch. B, Pt. II, L. 2, Col. 2	1120PC only
E6063	Sch. B—Beg. Collateral Loans	P. 3, Sch. B, Pt. II, L. 3, Col. 1	1120PC only
E6065	Sch. B—End. Collateral Loans	P. 3, Sch. B, Pt. II, L. 3, Col. 2	1120PC only
E6067	Sch. B—Beg. Policy Loans	P. 3, Sch. B, Pt. II, L. 4, Col. 1	1120PC only
E6069	Sch. B—End. Policy Loans	P. 3, Sch. B, Pt. II, L. 4, Col. 2	1120PC only
E6071	Sch. B—Beg. Bonds of Domestic Corps	P. 3, Sch. B, Pt. II, L. 5, Col. 1	1120PC only
E6073	Sch. B—End. Bonds of Domestic Corps	P. 3, Sch. B, Pt. II, L. 5, Col. 2	1120PC only
E6075	Sch. B—Beg. Stock of Domestic Corps	P. 3, Sch. B, Pt. II, L. 6, Col. 1	1120PC only
E6077	Sch. B—End. Stock of Domestic Corps	P. 3, Sch. B, Pt. II, L. 6, Col. 2	1120PC only
E6079	Sch. B—Beg. Government Obligations	P. 3, Sch. B, Pt. II, L. 7, Col. 1	1120PC only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E6081	Sch. B—End. Government Obligations	P. 3, Sch. B, Pt. II, L. 7, Col. 2	1120PC only
E6083	Sch. B—Beg. Bank Dep. Bearing Interest	P. 3, Sch. B, Pt. II, L. 8, Col. 1	1120PC only
E6085	Sch. B—End. Bank Dep. Bearing Interest	P. 3, Sch. B, Pt. II, L. 8, Col. 2	1120PC only
E6087	Sch. B—Beg. Other Interest Bearing Assets	P. 3, Sch. B, Pt. II, L. 9, Col. 1	1120PC only
E6089	Sch. B—End. Other Interest Bearing Assets	P. 3, Sch. B, Pt. II, L. 9, Col. 2	1120PC only
E6091	Sch. B—Total, Col. 1	P. 3, Sch. B, Pt. II, L. 10, Col. 1	1120PC only
E6093	Sch. B—Total, Col. 2	P. 3, Sch. B, Pt. II, L. 10, Col. 2	1120PC only
E6095	Schedule C, Line 26	P. 4, Sch. C, L. 26	1120PC only
E6100	Sch. E—Net Premium Written	P. 5, Sch. E, L. 1	1120PC only
E6102	Sch. E—Line 2a	P. 5, Sch. E, L. 2a	1120PC only
E6104	Sch. E—Line 2b	P. 5, Sch. E, L. 2b	1120PC only
E6106	Sch. E—Line 2c	P. 5, Sch. E, L. 2c	1120PC only
E6108	Sch. E—Line 2d	P. 5, Sch. E, L. 2d	1120PC only
E6110	Sch. E—Line 4a	P. 5, Sch. E, L. 4a	1120PC only
E6112	Sch. E—Line 4b	P. 5, Sch. E, L. 4b	1120PC only
E6114	Sch. E—Line 4c	P. 5, Sch. E, L. 4c	1120PC only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E6116	Sch. E—Line 4d	P. 5, Sch. E, L. 4d	1120PC only
E6118	Sch. E—Line 6a(1)	P. 5, Sch. E, L. 6a(1)	1120PC only
E6120	Sch. E—Line 6b(1) (+/–)	P. 5, Sch. E, L. 6b(1)	1120PC only
E6122	Sch. E—Line 6c	P. 5, Sch. E, L. 6c	1120PC only
E6123	Premiums Earned, Sch. E	P. 5, Sch. E, L. 7	1120PC only
E6124	Sch. F—Losses Paid During the Taxable Yr.	P. 5, Sch. F, L. 1	1120PC only
E6126	Sch. F—Line 2a	P. 5, Sch. F, L. 2a	1120PC only
E6128	Sch. F—Line 2b	P. 5, Sch. F, L. 2b	1120PC only
E6130	Sch. F—Line 4a	P. 5, Sch. F, L. 4a	1120PC only
E6132	Sch. F—Line 4b	P. 5, Sch. F, L. 4b	1120PC only
E6134	Sch. F—Line 6	P. 5, Sch. F, L. 6	1120PC only
E6136	Losses Incurred under Sec. 832(c)(4)	P. 5, Sch. F, L. 10	1120PC only
E6140	Sch. H—Claims Incurred During the Taxable Yr.	P. 6, Sch. H, L. 1	1120PC only
E6142	Sch. H—Part I, Line 2	P. 6, Sch. H, L. 2	1120PC only
E6144	Sch. H—Beg. Adjusted Surplus	P. 6, Sch. H, L. 5	1120PC only
E6146	Special Deds. Sec. 833 Organizations	P. 2, Sch. A, L. 33a	1120PC only
E6148	Sch. H—Adjusted Tax—Exempt Income	P. 6, Sch. H, L. 10a	1120PC only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E6150	Sch. H—Adj. Divs.—Received Deduction	P. 6, Sch. H, L. 10b	1120PC only
E6155	Sch. K—PAL; Beg. of Yr. Balance	P. 7, Sch. K, L. 1	1120PC only
E6157	Sch. K—PAL Subtraction: Section 824(d)(1)(B)	P. 7, Sch. K, L. 2a	1120PC only
E6159	Sch. K—PAL Subtraction: Section 824(d)(1)(C)	P. 7, Sch. K, L. 2b	1120PC only
E6161	Sch. K—PAL Subtraction: Section 824(d)(1)(D)	P. 7, Sch. K, L. 2c	1120PC only
E6163	Sch. K—PAL Subtraction: Section 824(d)(1)(E)	P. 7, Sch. K, L. 2d	1120PC only
E6165	Sch. K—PAL Account, Balance at End of Year	P. 7, Sch. K, L. 3	1120PC only

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E8002	Computed Total Dividends Rec'd	When E0095 = 6742 or 6743, E8002 = E2281, else E8002 =	
		+E2218 Dividends From Less-Than-20%-Owned Domestic Corporation	
		+E2219 Dividends From 20%-Or-More-Owned Corporations	
		+E2221 Dividends On Debt-Financed Stock of Domestic and Foreign Corporations	
		+E2223 Dividends on Certain Preferred Stock of Less-Than-20%-Owned Public Utilities	
		+E2224 Dividends on Certain Preferred Stock of 20%-Or-More-Owned Public Utilities	
		+E2228 Dividends From Less-Than-20%-Owned Foreign Corporations and Certain FSC's	
		+E2229 Dividends From 20%-Or-More-Owned Foreign Corporations and Certain FSC's	
		+E2235 Dividends From Wholly Owned Foreign Subsidiaries	
		+E2241 Dividends Received by a Small Business Investment Company	
		+E2243 Dividends From Certain FSC's subject to 100% Deduction	
		+E2245 Dividends From Affiliated group members Subject to 100% Deduction	
		+E2255 Other Dividends From Foreign Corps.	
		+E2260 Income From Controlled Foreign Corps.	
		+E2265 Foreign Dividend Gross-Up	
		+E2270 IC-DISC and Former DISC Dividends	
		+E2275 Other Dividends	
E8003	Computed Total Receipts	Exclude E2575 from the computation of E8003 when E0100 = 5. Exclude E2580 when E0100 = 1. Include E2281 when E0095 = 6742 or 6743.	
		E8003 =	
		+E2000 Business receipts	
		+E2010 Interest	
		+E2015 Rents	
		+E2020 Royalties	
		+E2575 Net short-term cap. gain	
		+E2580 Net long-term cap. gain	
		+E2025(+) Ordinary gain	
		+E2030 Other income	
		+E2530 Tax-exempt interest	
		+E2218 Dividends from LT 20% owned domestic corporation 70% deduction	
		+E2219 Dividends from GE 20% owned domestic corporation 80% deduction	
		+E2223 Dividends on certain preferred stock LT 20% owned public utilities	
		+E2224 Dividends on certain preferred stock GE 20% owned public utilities	
		+E2228 Dividends from LT 20% owned foreign corps. and FSCs 70% deduction	
		+E2229 Dividends from GE 20% owned foreign corps. and FSCs 80% deduction	
		+E2235 Foreign dividends subject to 100% ded.	
		+E2241 Dividends from dom. corps. received by small business investment company	
		+E2243 Dividends from certain FSCs subject to 100% deduction	
		+E2255 Other foreign dividends	
		+E2245 Affil. Corp. subject to 100% deduction	
		+E2270 Dividend from DISC or former DISC	
		+E2275 Other Dividends	
		+E2221 Dividends from debt-financed stock	
		+E3625 Net foreign currency gain	
		+E3630 Payments with respect to security loans	
		+E3595 Gross Rents from Real Property	

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E8004	Computed Total Deductions	+ E2005	Cost of Goods and/or Operations
		+ ABS E2025(−)	Ordinary Loss
		+ E2040	Compensation of Officers
		+ E2045	Salaries and Wages
		+ E2050	Repairs
		+ E2055	Bad Debts
		+ E2060	Rents Paid
		+ E2065	Taxes Paid
		+ E2070	Interest Paid
		+ E2075	Contributions
		+ E2085	Net Depreciation
		+ E2090	Depletion
		+ E2095	Advertising
		+ E2100	Pension, Profit-Sharing, Etc., Plans
		+ E2105	Employee Benefit Programs
		+ E2110	Other Deductions
		+ E2605	Total Deductible Interest Expense (Form 1120S)
E8005	Computed Estimated Dividends Rec'd Deduction for All Corps.	a. Compute result A: i. For E0095 NE 6742 thru 6743: Result A =	
		+ (.70) (E2218)	70% of Dividends From Less-Than-20%-Owned Domestic Corporations
		+ (.80) (E2219)	80% Of Dividends From 20%-Or-More-Owned Domestic Corporations
		+ (E2222)	Deduction On Debt-Financed Stock Of Domestic and Foreign Corporations
		+ (.41176) (E2223)	41.176% Of Certain Preferred Stock of Less-Than-20%-Owned Public Utilities
		+ (.47059) (E2224)	47.059% Of Certain Preferred Stock of 20%-Or-More-Owned Public Utilities
		+ (.70) (E2228)	70% of Dividends From Less-Than-20%-Owned Foreign Corporations and Certain FSC's
		+ (.80) (E2229)	80% of Dividends From 20%-Or-More-Owned Foreign Corporations and Certain FSC's
		+ (E2235)	100% of Dividends From Wholly Owned Foreign Subs
		ii. For E0095 = 6742 or 6743: Result A = 0	
		b. If E2140 NE 0, move Result A in E8005	
		c. If E2140 = 0	

```
    i. Compute Result B = (0.80) (E2135–E2242–E2244–E2250)

    ii. If (Result B GT Result A) or (Result A GT E2135) move Result A in E8005
        ELSE
            If Result B GT 0
            move Result B in E8005
        ELSE Move 0 to E8005
```

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E8006	Computed Estimated Dividends Rec'd Ded. 6030/6120	a. For E0095 = 6030 or 6120:	
		i. Compute result A =	
		+(0.42) (E2218)	42% of dividends from LT 20%-owned domestic corporations
		+(0.48) (E2219)	48% of dividends from 20%-or-more owned domestic corporations
		+(0.24705) (E2223)	24.705% of dividends on certain preferred stock of LT 20%-owned public utilities
		+(0.28235) (E2224)	28.235% of dividends on certain preferred stock of 20%-or-more owned public utilities
		+(0.42) (E2228)	42% of dividends from LT 20%-owned foreign corporations
		+(0.48) (E2229)	48% of dividends from 20%-or-more owned foreign corporations
		+(0.6) (E2235)	60% of foreign dividends subject to "100% deduction"
		+(E2222)	Deduction for debt-financed stock
		ii. For E0095 NE 6030 and 6120: 0 move in E8006	
		b. If E2140 NE 0, move Result A in E8006	
		c. If E2140 = 0	
		i. Compute Result B = (0.80) (E2135–E2242–E2244–E2250)	
		ii. If (Result B GT Result A) or (Result A GT E2135), move Result A in E8006 ELSE If Result B GT 0 move Result B in E8006 ELSE move 0 to E8006	
E8009	Computed Income Items	Exclude E2575 and E2580 when E0100 = 5. Exclude E2580 when E0100 = 1.	
		+E2000	Business Receipts
		−E2005	Cost of Goods and/or Operations
		+E8002	Computed Total Dividends
		+E2010	Interest
		+E2015	Rents
		+E2020	Royalties
		+E2575	Net S/T Cap. Gain (exclude for Form 1120S)
		+E2580	Net L/T Cap. Gain (exclude for Form 1120S)
		+E2025	Ordinary Gain or Loss
		+E2030	Other Income
		+E3625	Net Foreign Currency Gain (Form 1120-RIC)
		+E3630	Payments with Respect to Securities Loans (Form 1120-RIC)
		+E3595	Gross Rents from Real Property (Form 1120-REIT)
E8010	Computed Expense Items	+E2040	Compensation of Officers
		+E2045	Salaries and Wages
		+E2050	Repairs
		+E2055	Bad Debts
		+E2060	Rents Paid
		+E2065	Taxes Paid
		+E2070	Interest Paid
		+E2075	Contributions

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E8010 *Continued*		+ E2085 Net Depreciation + E2090 Depletion + E2095 Advertising + E2100 Pension, Profit-Sharing, Etc., Plans + E2105 Employee Benefit Programs + E2110 Other Deductions + E2605 Deductible Interest Expense (Form 1120S)	
E8018	Computed Tax—Regular	A: For E0100 NE 5: E8018 = + (0.15) (E8171) + (0.25) (E8172) + (0.34) (E8014 − E8171 − E8172) + E2301 B. For E0100 = 5, 0 move in E8018	
E8020	Computed Form 1120L Schedule E Dividend Ratio (999999.999999)	E0095 = 6031 or 6355: E8020 = (E1040)(0.000001) E0095 NE 6031 or 6355: E8020 = 0	
E8022	Computed Dividends Rec'd from Domestic Corporations	+ E2218 Dividends less 20% domestic—70% ded. + E2219 Dividends GT or equal to 20% domestic—80% ded. + E2223 Dividends cert. pref. stock less than 20% owned P.U. + E2224 Dividends cert. pref. stock greater than 20% owned P.U. + E2245 Qualified dividends from affiliated corps./100% deduction + E2270 Dividends from DISC or former DISC + E2221 Debt-financed stock of domestic corps. + E2241 Dividends from Domestic corp. rec'd by Small Business Inv. Corp.	
E8023	Computed Dividends Rec'd from Foreign Corporations	+ E2228 Dividends from LT 20% owned foreign corps./FSCs—70% + E2229 Dividends from GT or equal to 20% foreign/FSCs—80% + E2235 Dividends from foreign corps. subject to 100% deduction + E2235 Dividends from foreign subs subject to 100% deduction + E2255 Other foreign dividends + E2243 Dividends from FSCs subject to 100% ded.	
E8024	Computed Constructive Taxable Income From Related Foreign Corporations	+ E2260 Includable Income from Controlled Foreign Corporations + E2265 Foreign Dividend Gross-up	
E8026	Computed Income Tax I	+ E2350 Personal Holding Company Tax + E2305 Income Tax + E2355 Tax from Recomputing Prior Year Investment Credit + E2359 Environmental Tax + E2360 Alternative Minimum Tax + E2592 Branch Tax (1120F) + E2610 Excessive Net Passive Income Tax (1120S) + E3610 Tax from Part II	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E8026 *Continued*		+ E3615 Tax from Part III	
		+ E3620 Tax from Part IV	
		+ E3643 Tax from Line 2, Part IV	
E8027	Computed Income Tax VI	+ E2350 Personal Holding Company Tax	
		+ E2305 Income Tax	
		− E2310 Foreign Tax Credit	
		− E2335 Possession Tax Credit	
		− E2345 Nonconventional Source Fuel Credit	
		+ E2355 Tax from Recomputing Prior Year Investment Credit	
		+ E2359 Environmental Tax	
		− E2340 Minimum Tax Credit	
		+ E2360 Alternative Minimum Tax	
		+ E2610 Excessive Net Passive Income Tax (1120S)	
		− E3555 Orphan Drug Credit	
		− E3925 General Business Credit	
		+ E2592 Branch Tax (1120F)	
		+ E3610 Tax from Part II	
		+ E3615 Tax from Part III	
		+ E3620 Tax from Part IV	
		+ E3643 Tax from Line 4, Part II	
E8029	Computed Distributions To Stockholders Except in Own Stock	+ E2535 Distributions (dividends paid) Cash	
		+ E2545 Distributions (dividends paid) Other Property	
E8030	Computed Total Statutory Special Deds.	+ E2140 Net operating loss deduction (NOLD)	
		+ E2240 Dividends received deduction	
		+ E2242 Dividend deduction domestic corporations Small Business Act 1958	
		+ E2244 Dividend deduction FSCs subject to 100% deduction	
		+ E2250 Qualified dividends affiliated groups 100% dividends received deduction	
		+ E2280 Public utility dividends paid deduction	
		+ E3600 Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	
		+ E3605 Section 857(b)(2)(E) deduction (Form 1120-REIT)	
E8031	Computed Income Subject To Tax	a. For returns other than Form 1120S: Data Class (E0100) = 1, 2, 3, 4, 6, or 7 E8031 = + E2145 Income Subject to Regular Tax	
		b. For Form 1120S returns Data Class (E0100) = 5:	
		1. Tax base code (E0290) = 0, 2, and 3 E8031 = 0.	
		2. Tax base code (E0290) = 1 E8031 = + E2135 (+) Net Income (when positive)	
E8033	Comp. Tentative BEITC	a. For E0100 NE 5:	
		+ E2848 Solar Energy Prop.	
		+ E2850 Geothermal	
		+ E2853 Ocean Thermal	
		+ E2855 Certain Other Property	
		+ E2860 Co-operative Credit	
		b. For E0100 = 5: 0 move in E8033	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E8034	Computed Net Worth (+/−)	+ E2490 Capital Stock	
		+ E2495 Paid In or Capital Surplus (+/−)	
		+ E2500 Retained Earnings, Appropriated	
		+ E2505 Retained Earnings, Unappropriated (+/−)	
		− E2510 Cost of Treasury Stock	
		+ E2684 Accumulated Adjustment Account (+/−)	
		+ E2685 Other Adjustments Account (+/−)	
		+ E2686 Shareholders Undistributed Taxable Income (+/−)	
		+ E2688 Other Retained Earnings—End (+/−)	
E8035	Computed Other Capital Assets Less Reserves	+ E2425 Depletable Assets	
		− E2430 Accumulated Depletion	
		+ E2435 Land	
		+ E2440 Intangible Assets	
		− E2445 Accumulated Amortization	
E8036	Computed Cash, Government Obligations and Other Current Assets	+ E2365 Cash	
		+ E2390 Investment in Government Obligations	
		+ E2395 Other Current Assets	
E8037	Computed Total Receipts Less Total Deductions (+/−)	+ E8003 Total Receipts (computed amount)	
		− E8004 Total Deductions (computed amount)	
E8038	Computed Dividends Received Deduction	+ E2240 Total Dividends Received Deduction	
		+ E2250 Qualified Dividends Affiliated Groups 100% Dividends Received Deduction	
		+ E2242 Dividend Deduction Domestic Corporations, Small Business Act, 1958	
		+ E2244 Dividend Deduction, FSC's subject to 100% Deduction	
E8039	Computed Notes and Accounts Receivable, Net	+ E2370 Notes and Accounts Receivable	
		− E2375 Allowance for Bad Debts	
E8040	Computed Other Deductions	+ E2045 Salaries and Wages	
		+ E2110 Other Deductions	
		− E3055 Amortization	
E8041	Computed Other Investments and Loans	+ E2400 Loans to Stockholders	
		+ E2405 Mortgage and Real Estate Loans	
		+ E2410 Other Investments	
E8042	Computed Other Receipts	+ E2030 Other Income	
		+ E2275 Other Dividends	
		+ E3625 Net Foreign Currency Gain (Form 1120-RIC)	
		+ E3630 Payment with Respect to Security Loans (Form 1120-RIC)	
		+ E3595 Gross Rents from Real Property (Form 1120-REIT)	
		+ E2281 Total Dividends (include only for industry codes 6742 or 6743)	

ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E8043	Computed Accounts and Notes Payable	+ E2460 Accounts Payable + E2465 Mortgages, Notes, and Bonds Payable in Less Than One Year	
E8058	Stored Net Operating Loss Deduction (NOLD)	E2140	
E8084	Computed Total New Research Expenses	+ E3430 Wages + E3440 Cost of Supplies + E3450 Rental or Lease Costs + E3460 Contract Research Expenses	
E8085	Computed Total Base Research Expenses	+ E3435 Wages + E3445 Cost of Supplies + E3455 Rental or Lease Costs + E3465 Contract Research Expenses	
E8086	Computed Total Foreign Taxes, Sec. 904(d)	a. For E0100 NE 5: E8086 = + E2708 Total Foreign Taxes Paid + E2709 Total Taxes Deemed Paid − E2710 Reduction for Taxes + E2711 Carryback or Carryover b. For E0100 = 5: E8086 = 0	1120S: NA
E8164	Weight/Number of Returns	Decimal Weight (implied two decimal places)	
E8171	Comp. Tax Bracket 2a(i)	a. For E0100 NE 5 and E0327 NE 1: i. For E0170 = 1: E8171 = lesser of E8014 or 50,000 or E2302 ii. For E0170 NE 1 and E2145 LT 335,000: E8171 = lesser of E8014 or 50,000 b. For E0100 = 5 or E0327 = 1, 0 move in E8171	1120S: NA
E8172	Comp. Tax Bracket 2a(ii)	a. For E0100 NE 5 and E0327 NE 1: i. For E0170 = 1 E8172 = lesser of (E8014 − E8171) or 25,000 or E2304 ii. For E0170 NE 1 and E2145 LT 335,000: E8172 = lesser of (E8014 − E8171) or 25,000 b. For E0100 = 5 or E0327 = 1, 0 move in E8172	
E8400	Total Income (Original BMF)	Original Amount from the BMF file	

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ELEMENT NUMBER	ITEM	SOURCE	REMARKS
E8401	Total Deductions (Original BMF)	Original Amount from the BMF file	
E8402	Net Income (Deficit) (Original BMF) (+/−)	Original Amount from the BMF file	
E8403	Net Operating Loss Deduction (Original BMF)	Original Amount from the BMF file	
E8404	Total Special Deductions (Original BMF)	Original Amount from the BMF file	
E8405	Income Subject to Tax (Original BMF)	Original Amount from the BMF file	
E8406	Gross Income Tax (Original BMF)	Original Amount from the BMF file	
E8407	Total Tax Settlement (Original BMF)	Original Amount from the BMF file	
E9207	SOI Industrial Division Code	Computer Generated	
E9210	SOI Major Industry Code	Computer Generated	
E9422	Prior Year Accounting Period	Prior Year File	
E9500	Original Decimal Weight	Original National Weight	Internal Processing Control
E9501	Post Stratification Weight		Internal Processing Control

Appendix A—Statistics of Income (SOI) Industry Codes (Industrial Division, Major Group and Minor Industry)

Division industry code	Major industry code	Minor industry code	Industry description
10	01		**Agriculture, forestry, and fishing**
		0400	Agricultural production
		0600	Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping
20			**Mining**
	02		Metal mining
		1010	Iron ores
		1070	Copper, lead and zinc, gold and silver ores
		1098	Other metal mining
	03	1150	Coal mining
	04		Oil and gas extraction
		1330	Crude petroleum, natural gas, and natural gas liquids
		1380	Oil and gas field services
	05		Nonmetallic minerals, except fuels
		1430	Dimension, crushed, and broken stone; sand and gravel
		1498	Other nonmetallic minerals, except fuels
30			**Construction**
	06		General building contractors and operative builders
		1510	General building contractors
		1531	Operative builders
	07	1600	Heavy construction contractors
	08		Special trade contractors
		1711	Plumbing, heating, and air conditioning
		1731	Electrical work
		1798	Other special trade contractors and contractors not allocable
40			**Manufacturing**
	09		Food and kindred products
		2010	Meat products
		2020	Dairy products
		2030	Preserved fruits and vegetables
		2040	Grain mill products
		2050	Bakery products
		2060	Sugar and confectionary products
		2081	Malt liquors and malt
		2088	Alcoholic beverages, except malt liquors and malt
		2089	Bottled soft drinks, and flavorings
		2096	Other food and kindred products
	10	2100	Tobacco manufacturers
	11		Textile mill products
		2228	Weaving mills and textile finishing
		2250	Knitting mills
		2298	Other textile mill products
	12		Apparel and other textile products
		2315	Men's and boys' clothing
		2345	Women's and children's clothing
		2388	Other apparel and accessories
		2390	Miscellaneous fabricated textile products; textile products not elsewhere classified
	13		Lumber and wood products
		2415	Logging, sawmills, and planing mills
		2430	Millwork, plywood, and related products
		2498	Other wood products, including wood buildings and mobile homes
	14	2500	Furniture and fixtures

Appendix A—Statistics of Income (SOI) Industry Codes (Industrial Division, Major Group and Minor Industry)

Division industry code	Major industry code	Minor industry code	Industry description
	15		Paper and allied products
		2625	Pulp, paper, and board mills
		2699	Other paper products
	16		Printing and publishing
		2710	Newspapers
		2720	Periodicals
		2735	Books, greeting cards, and miscellaneous publishing
		2799	Commercial and other printing and printing trade services
	17		Chemical and allied products
		2815	Industrial chemicals, plastics materials and synthetics
		2830	Drugs
		2840	Soap, cleaners, and toilet goods
		2850	Paints and allied products
		2898	Agricultural and other chemical products
	18		Petroleum (including integrated) and coal products
		2910	Petroleum refining (including integrated)
		2998	Petroleum and coal products, not elsewhere classified
	19		Rubber and miscellaneous plastic products
		3050	Rubber products; plastic footwear, hose and belting
		3070	Miscellaneous plastic products
	20		Leather and leather products
		3140	Footwear, except rubber
		3198	Leather and leather products, not elsewhere classified
	21		Stone, clay, and glass products
		3225	Glass products
		3240	Cement, hydraulic
		3270	Concrete, gypsum, and plaster products
		3298	Other nonmetallic mineral products
	22		Primary metal industries
		3370	Ferrous metal industries; miscellaneous primary metal products
		3380	Nonferrous metal industries
	23		Fabricated metal products
		3410	Metal cans and shipping containers
		3428	Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products
		3430	Plumbing and heating, except electric and warm air
		3440	Fabricated structural metal products
		3460	Metal forgings and stampings
		3470	Coating, engraving, and allied services
		3480	Ordnance and accessories, except vehicles and guided missiles
		3490	Miscellaneous fabricated metal products
	24		Machinery, except electrical
		3520	Farm machinery
		3530	Construction and related machinery
		3540	Metalworking machinery
		3550	Special industry machinery
		3560	General industry machinery
		3570	Office, computing, and accounting machines
		3598	Other machinery, except electrical
	25		Electrical and electronic equipment
		3630	Household appliances
		3665	Radio, television, and communication equipment
		3670	Electronic components and accessories
		3698	Other electrical equipment

Appendix A—Statistics of Income (SOI) Industry Codes (Industrial Division, Major Group and Minor Industry)

Division industry code	Major industry code	Minor industry code	Industry description
	26	3710	Motor vehicles and equipment
	27		Transportation equipment, except motor vehicles
		3725	Aircraft, guided missiles and parts
		3730	Ship and boat building and repairing
		3798	Other transportation equipment, except motor vehicles
	28		Instruments and related products
		3815	Scientific instruments and measuring devices; watches and clocks
		3845	Optical, medical, and ophthalmic goods
		3860	Photographic equipment and supplies
	29	3998	Miscellaneous manufacturing and manufacturing not allocable
50			**Transportation and public utilities**
	30		Transportation
		4000	Railroad transportation
		4100	Local and interurban passenger transit
		4200	Trucking and warehousing
		4400	Water transportation
		4500	Transportation by air
		4600	Pipe lines, except natural gas
		4700	Transportation services, not elsewhere classified
	31		Communication
		4825	Telephone, telegraph, and other communication services
		4830	Radio and television broadcasting
	32		Electric, gas, and sanitary services
		4910	Electric services
		4920	Gas production and distribution
		4930	Combination utility services
		4990	Water supply and other sanitary services
60			**Wholesale and retail trade**
61			**Wholesale trade**
	33	5004	Groceries and related products
	34	5008	Machinery, equipment, and supplies
	35		Miscellaneous wholesale trade
		5010	Motor vehicles and automotive equipment
		5020	Furniture and home furnishings
		5030	Lumber and construction materials
		5040	Sporting, recreational, photographic, and hobby goods, toys and supplies
		5050	Metals and minerals, except petroleum and scrap
		5060	Electrical goods
		5070	Hardware, plumbing, and heating equipment and supplies
		5098	Other durable goods
		5110	Paper and paper products
		5129	Drugs, drug proprietaries, and druggists' sundries
		5130	Apparel, piece goods, and notions
		5150	Farm-product raw materials
		5160	Chemicals and allied products
		5170	Petroleum and petroleum products
		5180	Alcoholic beverages
		5190	Miscellaneous nondurable goods; wholesale trade not allocable
62			**Retail trade**
	36		Building materials, garden supplies, and mobile home dealers
		5220	Building materials dealers
		5251	Hardware stores
		5265	Garden supplies and mobile home dealers
	37	5300	General merchandise stores

Appendix A—Statistics of Income (SOI) Industry Codes (Industrial Division, Major Group and Minor Industry)

Division industry code	Major industry code	Minor industry code	Industry description
	38		Food stores
		5410	Grocery stores
		5490	Other food stores
	39		Automotive dealers and service stations
		5515	Motor vehicle dealers
		5541	Gasoline service stations
		5598	Other automotive dealers
	40	5600	Apparel and accessory stores
	41	5700	Furniture and home furnishings stores
	42	5800	Eating and drinking places
	43		Miscellaneous retail stores
		5912	Drug stores and proprietary stores
		5921	Liquor stores
		5995	Other retail stores
63	44	5997	**Wholesale and retail trade not allocable**
70			**Finance, insurance, and real estate**
	45		Banking
		6030	Mutual savings bank
		6060	Bank holding companies
		6090	Banks, except mutual savings banks and bank holding companies
	46		Credit agencies other than banks
		6120	Savings and loan associations
		6140	Personal credit institutions
		6150	Business credit institutions
		6199	Other credit agencies; finance not allocable
	47		Security, commodity brokers and services
		6210	Security brokers, dealers, and flotation companies
		6299	Commodity contracts brokers and dealers; security and commodity exchanges; and allied services
	48		Insurance
		6355	Life insurance
		6356	Mutual Property and Casualty companies
		6359	Stock Property and Casualty companies and other Insurance companies
	49	6411	Insurance agents, brokers, and service
	50		Real estate
		6511	Real estate operators and lessors of buildings
		6516	Lessors of mining, oil, and similar property
		6518	Lessors of railroad property, and of real property not elsewhere classified
		6530	Condominium management and cooperative housing associations
		6550	Subdividers and developers
		6599	Other real estate
	51		Holding and opher investment companies, except bank holding companies
		6742	Regulated investment companies
		6743	Real estate investment trusts
		6744	Small business investment companies
		6749	Other holding and investment companies, except bank holding companies
80			**Services**
	52	7000	Hotels and other lodging places
	53	7200	Personal services
	54		Business services
		7310	Advertising
		7389	Business services, except advertising

Appendix A—Statistics of Income (SOI) Industry Codes (Industrial Division, Major Group and Minor Industry)

Division industry code	Major industry code	Minor industry code	Industry description
	55		Auto repair; miscellaneous repair services
		7500	Auto repair and services
		7600	Miscellaneous repair services
	56		Amusement and recreation services
		7812	Motion picture production, distribution, and services
		7830	Motion picture theaters
		7900	Amusement and recreation services, except motion pictures
	57		Other services
		8015	Offices of physicians, including osteopathic physicians
		8021	Offices of dentists
		8040	Offices of other health practitioners
		8050	Nursing and personal care facilities
		8060	Hospitals
		8071	Medical laboratories
		8099	Other medical services
		8111	Legal services
		8200	Educational services
		8300	Social services
		8600	Membership organizations
		8911	Architectural and engineering services
		8930	Accounting, auditing, and bookkeeping services
		8980	Miscellaneous services (including veterinarians) not elsewhere classified
90	58	9000	**Nature of business not allocable**

Appendix B—Corporation Major Industry and Division Groups by PBA Code

Principal Business (Industry) Activity Code Range (PBA Code)	Major Ind. Code	Division Code
0001–0099	58	90
0100–0999	01	10
1000–1499		20
1000–1149	02	
1150–1299	03	
1300–1399	04	
1400–1499	05	
1500–1999		30
1500–1599	06	
1600–1699	07	
1700–1999	08	
2000–3999		40
2000–2099	09	
2100–2199	10	
2200–2299	11	
2300–2399	12	
2400–2499	13	
2500–2599	14	
2600–2699	15	
2700–2799	16	
2800–2899	17	
2900–2999	18	
3000–3099	19	
3100–3199	20	
3200–3299	21	
3300–3399	22	
3400–3499	23	
3500–3599	24	
3600–3699	25	
3700–3724	26	
3725–3799	27	
3800–3899	28	
3900–3999	29	
4000–4999		50
4000–4799	30	
4800–4899	31	
4900–4999	32	
5000–5199		61
5000–5009	34	
5010–5139	35	
5140–5149	33	
5150–5199	35	
5200–5996		62
5200–5299	36	
5300–5399	37	
5400–5499	38	
5500–5599	39	
5600–5699	40	
5700–5799	41	
5800–5899	42	
5900–5996	43	
5997–5999	44	63
6000–6999		70
6000–6099	45	
6100–6199	46	
6200–6299	47	
6300–6399	48	
6400–6499	49	
6500–6699	50	
6700–6999	51	
7000–8999		80
7000–7199	52	
7200–7299	53	
7300–7499	54	
7500–7799	55	
7800–7999	56	
8000–8999	57	
9000–9999	58	90

Appendix C—Principal Business Activity (PBA) Codes

AGRICULTURE, FORESTRY, AND FISHING

Code	
0400	Agricultural production.
0600	Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping.

MINING

Metal mining:

1010	Iron ores.
1070	Copper, lead and zinc, gold and silver ores.
1098	Other metal mining.
1150	Coal mining.

Oil and gas extraction:

1330	Crude petroleum, natural gas, and natural gas liquids.
1380	Oil and gas field services.

Nonmetallic minerals, except fuels:

1430	Dimension, crushed and broken stone: sand and gravel.
1498	Other nonmetallic minerals, except fuels.

CONSTRUCTION

General building contractors and operative builders:

1510	General building contractors.
1531	Operative builders.
1600	Heavy construction contractors.

Special trade contractors:

1711	Plumbing, heating, and air conditioning.
1731	Electrical work.
1798	Other special trade contractors.

MANUFACTURING

Food and kindred products:

2010	Meat products.
2020	Dairy products.
2030	Preserved fruits and vegetables.
2040	Grain mill products.
2050	Bakery products.
2060	Sugar and confectionery products.
2081	Malt liquors and malt.
2088	Alcoholic beverages, except malt liquors and malt.
2089	Bottled soft drinks and flavorings.
2096	Other food and kindred products.
2100	Tobacco manufacturers.

Textile mill products:

2228	Weaving mills and textile finishing.
2250	Knitting mills.
2298	Other textile mill products.

Apparel and other textile products:

2315	Men's and boys' clothing.
2345	Women's and children's clothing.
2388	Other apparel and accessories.
2390	Miscellaneous fabricated textile products.

Lumber and wood products:

2415	Logging, sawmills, and planing mills.
2430	Millwork, plywood, and related products.
2498	Other wood products, including wood buildings and mobile homes.
2500	Furniture and fixtures.

Paper and allied products:

2625	Pulp, paper, and board mills.
2699	Other paper products.

Printing and publishing:

2710	Newspapers.
2720	Periodicals.
2735	Books, greeting cards, and miscellaneous publishing.
2799	Commercial and other printing, and printing trade services.

Chemicals and allied products:

2815	Industrial chemicals, plastics materials and synthetics.
2830	Drugs.
2840	Soap, cleaners, and toilet goods.
2850	Paints and allied products.
2898	Agricultural and other chemical products.

Petroleum refining and related industries (including those integrated with extraction):

2910	Petroleum refining (including integrated).
2998	Other petroleum and coal products.

Rubber and misc. plastic products:

3050	Rubber products; plastics, footwear, hose and belting.
3070	Misc. plastic products.

Leather and leather products:

3140	Footwear, except rubber.
3198	Other leather and leather products.

Stone, clay, and glass products:

3225	Glass products.
3240	Cement, hydraulic.
3270	Concrete, gypsum, and plaster products.
3298	Other nonmetallic mineral products.

Primary metal industries:

3370	Ferrous metal industries: misc. primary metal products.
3380	Nonferrous metal industries.

Fabricated metal products:

3410	Metal cans and shipping containers.
3428	Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products.
3430	Plumbing and heating, except electric and warm air.
3440	Fabricated structural metal products.
3460	Metal forgings and stampings.
3470	Coating, engraving, and allied services.
3480	Ordnance and accessories, except vehicles and guided missiles.
3490	Misc. fabricated metal products.

Machinery, except electrical:

3520	Farm machinery.
3530	Construction and related machinery.
3540	Metalworking machinery.
3550	Special industry machinery.
3560	General industrial machinery.
3570	Office, computing, and accounting machines.
3598	Other machinery except electrical.

Electrical and electronic equipment:

3630	Household appliances.
3665	Radio, television, and communication equipment.
3670	Electronic components and accessories.
3698	Other electrical equipment.
3710	Motor vehicles and equipment.

Transportation equipment, except motor vehicles:

3725	Aircraft, guided missiles and parts.
3730	Ship and boat building and repairing.
3798	Other transportation equipment, except motor vehicles.

Instruments and related products:

3815	Scientific instruments and measuring devices; watches and clocks.
3845	Optical, medical, and ophthalmic goods.
3860	Photographic equipment and supplies.
3998	Other manufacturing products.

TRANSPORTATION AND PUBLIC UTILITIES

Transportation:

4000	Railroad transportation.
4100	Local and interurban passenger transit.
4200	Trucking and warehousing.
4400	Water transportation.

Appendix C—Principal Business Activity (PBA) Codes

Transportation (continued):

4500	Transportation by air.
4600	Pipe lines, except natural gas.
4700	Miscellaneous transportation services.

Communication:

4825	Telephone, telegraph, and other communication services.
4830	Radio and television broadcasting.

Electric, gas, and sanitary services:

4910	Electric services.
4920	Gas production and distribution.
4930	Combination utility services.
4990	Water supply and other sanitary services.

WHOLESALE TRADE

Durable:

5008	Machinery, equipment, and supplies.
5010	Motor vehicles and automotive equipment.
5020	Furniture and home furnishings.
5030	Lumber and construction materials.
5040	Sporting, recreational, photographic, and hobby goods, toys and supplies.
5050	Metals and minerals, except petroleum and scrap.
5060	Electrical goods.
5070	Hardware, plumbing and heating equipment and supplies.
5098	Other durable goods.

Nondurable:

5110	Paper and paper products.
5129	Drugs, drug proprietaries, and druggists' sundries.
5130	Apparel, piece goods, and notions.
5140	Groceries and related products.
5150	Farm-product raw materials.
5160	Chemicals and allied products.
5170	Petroleum and petroleum products.
5180	Alcoholic beverages.
5190	Misc. nondurable goods.

RETAIL TRADE

Building materials, garden supplies, and mobile home dealers:

5220	Building materials dealers.
5251	Hardware stores.
5265	Garden supplies and mobile home dealers.
5300	General merchandise stores.

Food stores:

5410	Grocery stores.
5490	Other food stores.

Automotive dealers and service stations:

5515	Motor vehicle dealers.
5541	Gasoline service stations.
5598	Other automotive dealers.
5600	Apparel and accessory stores.
5700	Furniture and home furnishings stores.
5800	Eating and drinking places.

Misc. retail stores:

5912	Drug stores and proprietary stores.
5921	Liquor stores.
5995	Other retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

Banking:

6030	Mutual savings banks.
6060	Bank holding companies.
6090	Banks, except mutual savings banks and bank holding companies.

Credit agencies other than banks:

6120	Savings and loan associations.
6140	Personal credit institutions.
6150	Business credit institutions.
6199	Other credit agencies.

Security, commodity brokers, and services:

6210	Security brokers, dealers, and flotation companies.
6299	Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.

Insurance:

6355	Life insurance.
6356	Mutual insurance, except life or marine and certain fire or flood insurance companies.
6359	Other insurance companies.
6411	Insurance agents, brokers, and service.

Real estate:

6511	Real estate operators and lessors of buildings.
6516	Lessors of mining, oil, and similar property.
6518	Lessors of railroad property and other real property.
6530	Condominium management and cooperative housing associations.
6550	Subdividers and developers.
6599	Other real estate.

Holding and other investment companies, except bank holding companies:

6742	Regulated investment companies.
6743	Real estate investment trusts.
6744	Small business investment companies.
6749	Other holding and investment companies except bank holding companies.

SERVICES

7000	Hotels and other lodging places.
7200	Personal services.

Business services:

7310	Advertising.
7389	Business services, except advertising.

Auto repair; miscellaneous repair services:

7500	Auto repair and services.
7600	Misc. repair services.

Amusement and recreation services:

7812	Motion picture production, distribution, and services.
7830	Motion picture theaters.
7900	Amusement and recreation services, except motion pictures.

Other services:

8015	Offices of physicians, including osteopathic physicians.
8021	Offices of dentists.
8040	Offices of other health practitioners.
8050	Nursing and personal care facilities.
8060	Hospitals.
8071	Medical laboratories.
8099	Other medical services.
8111	Legal services.
8200	Educational services.
8300	Social services.
8600	Membership organizations.
8911	Architectural and engineering services.
8930	Accounting, auditing, and bookkeeping.
8980	Miscellaneous services (including veterinarians).

Appendix D—Statistics of Income (SOI) Country Codes

100 CANADA
Including:
- Yukon
- Northwest Territories
- British Columbia (incl. Vancouver Island and Queen Charlotte Islands)
- Alberta
- Saskatchewan
- Manitoba
- Ontario
- Quebec (incl. Magdalen Islands and Anticosti island)
- Newfoundland (incl. Labrador)
- New Brunswick (incl. Grand Manan Island and Campobello Island)
- Prince Edward Island
- Nova Scotia (incl. Cape Breton Island)

LATIN AMERICA

210 **Mexico** (incl. Cozumel and Revillagigedo Islands)

Central America:

221 Belize (Formerly British Honduras)
222 Costa Rica
223 El Salvador
224 Guatemala
225 Honduras (incl. Bahia and Swan Islands)
226 Nicaragua
227 Panama

229 Central America, Not Allocable

Caribbean:

231 Barbados
232 Cayman Islands (British West Indies)
233 Cuba (incl. Isla of Pines)
234 Dominican Republic
235 French West Indies (including: The Islands of Desirade, Guadeloupe, Iles des Saintes, Martinque, Marie Galante, St. Martin (Northern Part), St. Bartholomew, Grand-Terre, Basse-Terre and Iles de la Petite - Terre)
236 Haiti (incl. Gonave and Tortuga Islands)
237 Jamaica (incl. Morant Cay and Pedro Cays)
238 Turks and Caicos Islands
241 Leeward Island (including the Islands of Redonda, St. Christopher and - Nevis (St. Kitts - Nevis) - Anguilla, Sombrera, Montserrat, and the British Virgin Islands of Tortola, Anegada, Jost Van Dykes, and Virgin Gorda)
242 Netherlands Antilles (including: Curacao, Aruba, Bonaire, Saba, St. Eustache (St. Eustatius), St. Martin (Southern Part))

Caribbean: — Cont.

243	Trinidad and Tobago
244	Windward Islands (including the Islands of Grenada, St. Lucia, Dominica, and St. Vincent and the Grenadines with Union, etc.)
245	Antigua and Barbuda
246	Aruba

249 Caribbean, Not Allocable

South America:

251	Argentina
252	Bolivia
253	Brazil (incl. the Islands of Sao Pedro and Sao Paulo, Fernando de Noronha, Trinidad (in South Atlantic))
254	Chile (incl. the Islands Sala-y-Gomez, Juan Fernandez, San Felix, San Ambrosio, and Easter Island)
255	Colombia
256	Ecuador (incl. the Galapagos Islands)
257	French Guiana
258	Guyana
261	Paraguay
262	Peru
263	Suriname
264	Uruguay
265	Venezuela

269 South America, Not Allocable

299 Latin America, Not Allocable

OTHER WESTERN HEMISPHERE:

301	Bahamas Including: Harbor Island, Long Island, and the Islands of Andros, Great Exuma, Abaco, Grand Bahama, New Providence, Great Inagua, and Eleuthera.
302	Bermuda
303	Falkland Islands (Islas Malvinas) (British) Including: Falkland Islands and the South Georgia, South Orkney, South Shetland, and South Sandwich Islands
304	Greenland (Danish)
305	St. Pierre and Miquelon Islands (French)

399 Other Western Hemisphere, Not Allocable

Appendix D—Statistics of Income (SOI) Country Codes

EUROPE

Common Market Countries (European Economic Community):

411	Belgium
412	Denmark (except Greenland) Including: the Islands of Bornholm and the Faroe Islands
413	France (Including: Corsica, Andorra)
414	Ireland (Eire) Except six counties in Northern Ireland
415	Italy Including: the Islands of Sicily, Sardinia, Elba, Pantelleria, and Lampedusa; Vatican City; San Marino.
416	Luxembourg
417	Netherlands (Holland)
418	United Kingdom of Great Britain and Northern Ireland Including: England, Wales, the Channel Islands, the Isles of Wight and Man, and the Scilly Islands; Scotland; the Hebrides, Orkney and Shetland Islands; and Northern Ireland, comprising the counties of Londonderry, Antrim, Down, Tyrone, Armagh, and Fermanagh
419	Portugal (Including: The Azores)
420	Spain (Including: The Balearic Islands)
421	West Germany (Federal Republic of Germany, Western Sectors of Berlin)
422	Greece Including: Crete, the Ionian Islands, and the Grecian Archipelago, with the Aegean Islands of Limnos, Samothraki, Khios, Samos, Lesvos, and the Dodecanese (including: Rhodes Island).

429 European Economic Community, Not Allocable

Other Western Europe

431	Austria
432	Finland (Including the Aland Islands)
433	Gibraltar (British)
435	Iceland
436	Liechtenstein
437	Malta (Including: Gozo)
438	Monaco
441	Norway Including: Spitzbergen (Svalbard), Bear Island, and Jan Mayen Island
444	Sweden (Including: the Islands of Oland and Gotland (Gotholand))
445	Switzerland
446	Turkey (in Europe and Asia)

449 Other Western Europe, Not Allocable

Appendix D—Statistics of Income (SOI) Country Codes

Eastern Europe

451	Albania
452	Bulgaria
453	Czechoslovakia
454	East Germany (Soviet Zone of Germany and the Soviet Sector of Berlin) (German Democratic Republic)
455	Hungary
456	Poland
457	Rumania
458	Union of Soviet Socialist Republics (in Europe and Asia) Including: Estonia, Latvia, Lithuania, Sakhalin Island, and the Kurile Islands under USSR Administration
461	Yugoslavia Including: the Island of Lagosta

469	Eastern Europe, Not Allocable
499	Europe, Not Allocable

AFRICA

North Africa

511	Algeria
512	Egypt
513	Libya Including: Tripolitania, Cyrenaica, and Fezzan
514	Morocco Including: Former French Morocco; Former Spanish Morocco (Northern and Southern Zones); Tangier, Formerly the international (neutral) zone; and Ifni
515	Sudan
516	Tunisia

519	North Africa, Not Allocable

East Africa

521	Djibouti (formerly French territory of Afars and Issas)
522	Ethiopia Including: Eritrea
523	French Indian Ocean Areas Including: Reunion and related islands, Comoros (formerly Comoro Islands), and French Southern and Antarctic lands.
524	Kenya
525	Malagasy Republic (Madagascar and dependencies)
526	Mauritius Including: Rodriguez, the Agalega Islands, and Cargados Carajos Shoals
527	Mozambique

Appendix D—Statistics of Income (SOI) Country Codes

East Africa — Cont.

528	Seychelles and British Indian Ocean Islands (British Indian Ocean Territories) Including: the Amirantes, Aldabra, Farquhar Islands, and the Chagos Archipelago with Diego Garcia Island
531	Somali Republic (Formerly Somalia)
532	Tanzania
533	Uganda

539 East Africa, Not Allocable

West and Central Africa

541	Angola Including: Cabinda
542	British West Africa Including: St. Helena and dependencies (including the Islands of Ascension, Gough, Inaccessible, Nightingale, and Tristan da Cunha)
543	Burundi
544	Cameroon, Federal Republic of
545	Cape Verde, Republic of
546	Central African Republic
547	Chad
548	Congo (Brazzaville)
551	Benin (formerly Dahomey)
552	Equatorial Guinea Including: Fernando Po, Rio Muni, Annobon, Corisco, Elobey Islands (Grande and Chico) and adjacent islets
553	Gabon
554	Gambia
555	Ghana Including: Former Gold Coast; Ashanti, Northern Territories, and Togoland (former trust territory under British Administration)
556	Guinea
557	Guinea-Bissau (formerly Portuguese Guinea) Including: Bissagos Islands
158	Ivory Coast
561	Liberia
562	Mali
563	Mauritania
564	Niger
565	Nigeria Including the Former British Cameroons
566	Portuguese Island Possessions Including: Madeira Island
567	Rwanda
568	Sao Tome (St. Thomas) and Principe
571	Senegal
572	Sierra Leone

West and Central Africa — Cont.

573	Spanish Africa Including: Canary Islands, Ceuta, the Chafarinas Islands, Melilla, Penon de Alhucemas, and Penon de Velez de la Gomera
574	Spanish Sahara (Western Sahara)
575	Togo
576	Burkina (Formerly Upper Volta)
577	Zaire

579 West and Central Africa, Not Allocable

Southern Africa

581	Botswana (Formerly Bechuanaland)
582	Lesotho (Formerly Basutoland)
583	Malawi (Formerly Nyasaland)
584	Zimbabwe (Formerly Rhodesia)
585	South Africa, Republic of
586	Namibia (South-West Africa)
587	Swaziland
588	Zambia

589 Southern Africa, Not Allocable

599 Africa, Not Allocable

ASIA

Middle East

611	Bahrain
612	Cyprus
613	Gaza Strip
614	Iran
615	Iraq
616	Israel
617	Jordan
618	Kuwait
621	Lebanon
622	Oman
623	Qatar (Katar)
624	Saudi Arabia
625	Syria
626	United Arab Emirates (or Union of Arab Emirates) (Formerly Trucial States) Including: Abu Dhabi, Ajman, Dubai, Fujaira, Ra's al Khaymah, Sharja, Um al Quaiwan
627	Yemen (Aden) (Formerly Southern Yemen) Including: the Islands of Perim, Kamaran, Socotra, and the area formerly included in Aden and South Arabia.
628	Yemen Arab Republic (Yemen-San'a)

629 Middle East, Not Allocable

Appendix D—Statistics of Income (SOI) Country Codes

Southern and Southeastern Asia

631	Afghanistan
632	Bangladesh
633	Brunei
634	Burma
635	Cambodia (Khmer Republic or Kampuchea)
636	India Including: Andaman, Nicobar, and Laccadive Islands, and other territory under the administration of India
637	Indonesia Including: Java and Madura; Sumatra; Bangka and Billiton (Belitung); the Riow Islands; Kalimantan (Indonesian Borneo); Sulawesi (Celebes); the Moluccas, including Halmahera and Ceram; the Lesser Sunda Islands, including Bali, Lombok, Sumbawa, Sumba, Flores, and Timor; other islands in the archipelago belonging to Indonesia; and West New Guinea (West Irian or Irian Barat; formerly Netherlands New Guinea).
638	Laos
641	Macao (Macau) (Portuguese Territory)
642	Malaysia Including: the former Federation of Malaya, Sarawak, and North Borneo (Sabah)
643	Nepal
644	Other Southern and Southeastern Asia Including: Bhutan and Maldive Island, Portuguese Timor
645	Pakistan
646	Philippines
647	Singapore
648	Sri Lanka
651	Thailand
652	Vietnam

659 Southern and Southeastern Asia, Not Allocable

Eastern Asia

661	China Including: Inner Mongolia; the provinces of Tsinghai and Sikang; Sinkiang; Tibet; and Manchuria (including the former Kwantung Leased Territory, the present Port Arthur Naval Base Area and Liaoning Province), but excluding Outer Mongolia, and Taiwan
662	Taiwan Including: Pescadores
663	Hong Kong (British Crown Colony)
664	Japan Including: the four main Islands of Honshu, Kyushu, Shikoku, and Hokkaido; and Okinawa, Sakishima and Ryukyu Islands
665	North Korea (Korea, Democratic Peoples Republic of)
666	Outer Mongolia
667	South Korea, Republic of

669 Eastern Asia, Not Allocable

699 Asia, Not Allocable

Appendix D—Statistics of Income (SOI) Country Codes

OCEANIA

701 Australia

Including Tasmania, Lord Howe, Ashmore, and Cartier Islands, Macquarie Island and Norfolk Island; Cocos or Keeling Islands, Heard and McDonald Islands, and Christmas Island in the Indian Ocean

702 Vanuatu (Formerly New Hebrides)

703 New Zealand

Including: Auckland, Chatham, Kermadec, Antipodes, Bounty, Cook, and Tokelau (Union), Three Kings Islands, Snares Islands, Niue, and Campbell Islands

704 Papua New Guinea

Including: Eastern New Guinea, Bismarck Archipelago, Admiralty Islands, Northern Solomon Islands (Bougainville, Buka, etc.) Louisiade Archipelago, New Britain, New Ireland, and d'Entrecasteaux

705 Western Samoa

706 Other Countries of Oceania

Southern Pacific Islands

Including: Kiribati [Banaba (Ocean Islands), Gilbert Islands (Abaiang, Abemama, Aranuka, Kuria, Little Makin, Maiana, Makin, Marakei, Tarawa, Arorae, Beru, Nikunau, Nonouti, Onotoa, Tabiteuea, and Tamana), Line Islands of Caroline, Christmas, Fanning Atoll, Flint, Malden, Starbuck, Vostok, and Washington, and Phoenix Islands of Birnie, Canton, Enderbury, Gardner, Hull, Mckean, Phoenix and Sydney]; Tuvalu (Islands of Nanumanga, Nanumea, Nui, Niutao, Vaitupu, Funafuti, Nukufetau, Nukulailai, and Nurakita); Pitcairn Island, and Solomon Islands

Other Pacific Islands

Including: Nauru, Fiji, and Tonga or Friendly Islands

French Pacific Islands

Including: New Caledonia and dependencies, Loyalty Islands, Isle of Pines, and Walpole Island; Marquesas, Tuamotu and Gambier, Society Islands (including Tahiti), Iles Australes, and Clipperton Islands; Wallis and Futuna, and other French possessions in Oceania.

Trust Territory of the Pacific Islands

Including: Marshall, and Mariana Islands (except Guam) under United States Administration.

799 Oceania, Not Allocable

PUERTO RICO AND U.S. POSSESSIONS

810 Puerto Rico

821 American Samoa (Including Tutuila Island and dependencies)

822 Guam

824 Virgin Islands of the United States

825 Other U.S. Possessions

Including: Midway Island, Wake Island, Line Islands of Kingman Reef, Jarvis and Palmyra Atoll, and Northern Mariana Islands

829 U.S. Possessions, Not Allocable

900 Country Not Stated or Not Allocable or Other Income From Outside The United States

Appendix E—Forms List

Form 1120, U.S. Corporation Income Tax Return
  Schedule D, Capital Gains and Losses

Form 1120A, U.S. Short-Form Corporation Income Tax Return

Form 1120F, U.S. Income Tax Return of a Foreign Corporation

Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts

Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies

Form 1120L, U.S. Life Insurance Company Income Tax Return

Form 1120PC, U.S. Property and Casualty Insurance Company

Form 1120S, U.S. Income Tax Return for an S Corporation
  Schedule D, Capital Gains and Losses

Form 1118, Computation of Foreign Tax Credit — Corporations

Form 2220, Underpayment of Estimated Tax by Corporations

Form 3468, Computation of Investment Credit

Form 3800, General Business Credit

Form 4562, Depreciation and Amortization

Form 4626, Alternative Minimum Tax—Corporations

Form 4797, Sales of Business Property (Also, Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F)

Form 5884, Jobs Credit

Form 6249, Computation of Overpaid Windfall Profit Tax

Form 6478, Credit for Alcohol Used as Fuel

Form 6765, Credit for Increasing Research Activities (or for claiming the orphan drug credit)

Form 8586, Low-Income Housing Credit

Form 8594, Asset Acquisition Statement Under Section 1060

Form 8609, (Schedule A), Annual Statement

Form 8611, Recapture of Low-Income Housing Credit

Form 8801, Credit for Prior Year Minimum Tax

Appendix F—Sample Codes

Returns Selected for the Sample during Processing Years 1988 through 1990

Strata	SAMPLE CODE		
	PY 88	PY 89	PY 90
Returns Filed on Form 1120 with Form 5735 Attached:			
Non-Financial Returns with Maximum Total Assets under $50,000,000	77	77	77
Financial Returns with Maximum Total Assets under $100,000,000	77	77	77
Non-Financial Returns with Maximum Total Assets $50,000,000 under $100,000,000	79	77	77
Non-Financial Returns with Maximum Total Assets $100,000,000 or more	79	79	79
Financial Returns with Maximum Total Assets $100,000,000 or more	79	79	79
Returns Filed on Forms 1120L with Ending Total Assets under $50,000,000	70	70	70
Returns Filed on Form 1120L with Ending Total Assets $50,000,000 under $250,000,000	71	71	71
Returns Filed on Forms 1120L with Ending Total Assets $250,000,000 or more	72	72	72
Returns Filed on Form 1120F with Effectively Connected Income:			
Financial Returns with Ending Total Assets under $50,000,000	96	96	96
Non-Financial Returns with Ending Total Assets under $25,000,000	96	96	96
Non-Financial Returns with Ending Total Assets $25,000,000 under $50,000,000	97	96	96
Financial Returns with Ending Total Assets $50,000,000 under $100,000,000	97	97	97
Non-Financial returns with Ending Total Assets $50,000,000 under $100,000,000	98	97	97
Financial Returns with Ending Total Assets $100,000,000 or more	98	98	98
Non-Financial returns with Ending Total Assets $100,000,000 or more	98	98	98

Returns Filed on Forms 1120, 1120A, 1120S, 1120RIC or 1120REIT without Form 5735 attached and without taxpayer information indicating a U.S. Domestic Possessions' Tax Credit

Maximum Total Assets (Form 1120,–A) Ending Total Assets (Forms 1120S, –RIC, –REIT)	**Larger of Absolute Value of Net Income (or Deficit) or Absolute Value of Cash Flow**			
Under $50,000	Under $25,000	80	80	80
Under $50,000	$25,000 under $50,000	81	81	81
$50,000 under $100,000	Under $50,000	81	81	81
Under $100,000	$50,000 under $100,000	82	82	82
$100,000 under 250,000	Under $100,000	82	82	82
Under $250,000	$100,000 under $250,000	83	83	83
$250,000 under $500,000	Under $250,000	83	83	83
Under $500,000	$250,000 under $500,000	84	84	84
$500,000 under $1,000,000	Under $500,000	84	84	84
Under $1,000,000	$500,000 under $1,000,000	85	85	85
$1,000,000 under $2,500,000	Under $1,000,000	85	85	85
Under $2,500,000	$1,000,000 under $1,500,000	86	86	86
$2,500,000 under $5,000,000	Under $1,500,000	86	86	86
Under $5,000,000	$1,500,000 under $2,500,000	87	87	87
$5,000,000 under $10,000,000	Under $2,500,000	87	87	87
Under $10,000,000	$2,500,000 under $5,000,000	88	88	88
$10,000,000 under $25,000,000	Under $5,000,000	88	88	88

Appendix F—Sample Codes

Returns Selected for the Sample in Processing Years 1987-89 (cont.)
Returns Filed on Form 1120, 1120S, 1120RIC or 1120REIT (cont.)

Maximum Total Assets (Form 1120) Ending Total Assets (Form 1120S, -RIC, -REIT)	Larger of Absolute Value of Net Income (or Deficit) or Absolute Value of Cash Flow	SAMPLE CODE		
		PY 88	PY 89	PY 90
Financial Returns Filed on Forms 1120, 1120S, 1120RIC or 1120REIT (with PBA Codes 0400, 1150, 1330, 1380, 1510, 1600, 2010, 2096, 2345, 2699, 2815, 3070, 3490, 3550, 3670, 3698, 3710, 3815, 4200, 4400, 4500, 4825, 4830, 5008, 5010, 5060, 5098, 5140, 5160, 5170, 5190, 5300 5515, 5800, 5995, 6030, 6060, 6090, 6120, 6140, 6150, 6199, 6210, 6359, 6411, 6511, 6550, 6599, 6742, 6749, 7000, 7389, and 7900)				
Under $25,000,000	$5,000,000 under $10,000,000	89	89	89
$25,000,000 under $50,000,000	Under $10,000,000	89	89	89
Under $50,000,000	$10,000,000 under $15,000,000	90	90	90
Under $50,000,000	$15,000,000 or more	90	91	91
$50,000,000 under $100,000,000	Under $15,000,000	90	90	90
$50,000,000 under $100,000,000	$15,000,000 or more	90	91	91
$100,000,000 under $250,000,000	any	91	91	91
$250,000,000 or more	any	92	92	92
Non-Financial Returns Filed on Forms 1120, 1120S, 1120RIC or 1120REIT (with any other PBA code)				
Under $25,000,000	$5,000,000 under $10,000,000	90	89	89
$25,000,000 under $50,000,000	Under $10,000,000	90	89	89
Under $50,000,000	$10,000,000 under $15,000,000	90	90	90
Under $50,000,000	$15,000,000 or more	90	91	91
$50,000,000 under $100,000,000	Under $15,000,000	91	90	90
$50,000,000 under $100,000,000	$15,000,000 or more	91	91	91
$100,000,000 under $250,000,000	any	91	91	91
$250,000,000 or more	any	92	92	92

Appendix F—Sample Codes

Returns Selected for the Sample in Processing Years 1987-89 (cont.)

Ending Total Assets	**PY 88**	**PY 89**	**PY 90**
Returns Filed on Form 1120PC (with PBA code 6356)			
Under $100,000	40	45	45
$100,000 under $5,000,000	40	46	46
$5,000,000 under $50,000,000	40	47	47
$50,000,000 under $100,000,000	41	48	48
$100,000,000 under $250,000,000	42	48	48
$250,000,000 or more	42	49	49
Returns Filed on Form 1120PC (with PBA code 6359)			
Under $100,000	40	40	40
$100,000 under $5,000,000	40	41	41
$5,000,000 under $50,000,000	40	42	42
$50,000,000 under $100,000,000	41	43	43
$100,000,000 under $250,000,000	42	43	43
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